

[illegible]

Ernst & Young - France									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Berton	Philippe	PB	Partner	11/14/05	Conference calls & follow-up - overall engagement coordination.	1.9	\$330	\$627	SOX 404
Berton	Philippe	PB	Partner	11/15/05	Conference calls & follow-up - overall engagement coordination.	1.9	\$330	\$627	SOX 404
Berton	Philippe	PB	Partner	11/17/05	Conference calls & follow-up - overall engagement coordination.	3.9	\$330	\$1,287	SOX 404
Berton	Philippe	PB	Partner	11/23/05	Review of reporting documentation	2.1	\$330	\$693	SOX 404
Berton	Philippe	PB	Partner	11/24/05	Discussions with senior manager regarding project status	2.1	\$330	\$693	SOX 404
Berton	Philippe	PB	Partner	11/30/05	European and Global Conference calls to discuss project completion timeline	1.9	\$330	\$627	SOX 404
Berton	Philippe	PB	Partner	12/01/05	European and Global Conference calls to discuss project completion timeline	2.2	\$330	\$726	SOX 404
<b>Berton Total</b>						16.0		\$5,280	
Besse	Eric	EB	Senior	11/02/05	Sox Testing - Fieldwork at Tremblay location AM	2.1	\$162	\$340	SOX 404
Besse	Eric	EB	Senior	11/03/05	Sox Testing - Fieldwork at Tremblay location AM	2.1	\$162	\$340	SOX 404
Besse	Eric	EB	Senior	11/04/05	Sox Testing - Fieldwork at Tremblay location AM	2.7	\$162	\$437	SOX 404
Besse	Eric	EB	Senior	11/07/05	Sox Testing - Fieldwork at Tremblay location AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/07/05	Sox Testing - Fieldwork at Tremblay location PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/08/05	Sox Testing - Fieldwork at Tremblay location Overtime	2.6	\$162	\$421	SOX 404
Besse	Eric	EB	Senior	11/08/05	Sox Testing - Fieldwork at Tremblay location AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/08/05	Sox Testing - Fieldwork at Tremblay location PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/09/05	Sox Testing - Fieldwork at Tremblay location Overtime	2.4	\$162	\$389	SOX 404
Besse	Eric	EB	Senior	11/09/05	Sox Testing - Fieldwork at Tremblay location AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/09/05	Sox Testing - Fieldwork at Tremblay location PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/10/05	Sox Testing - Fieldwork at Tremblay location AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/10/05	Sox Testing - Fieldwork at Tremblay location PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/14/05	Testing SOX assistance Overtime	1.2	\$162	\$194	SOX 404
Besse	Eric	EB	Senior	11/14/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/14/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/15/05	Testing SOX assistance Overtime	1.1	\$162	\$178	SOX 404
Besse	Eric	EB	Senior	11/15/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/15/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/16/05	Testing SOX assistance Overtime	1.2	\$162	\$194	SOX 404
Besse	Eric	EB	Senior	11/16/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Besse	Eric	EB	Senior	11/16/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/17/05	Testing SOX assistance Overtime	1.1	\$162	\$178	SOX 404
Besse	Eric	EB	Senior	11/17/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/17/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/18/05	Testing SOX assistance Overtime	0.9	\$162	\$146	SOX 404
Besse	Eric	EB	Senior	11/18/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/18/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/21/05	Testing SOX assistance Overtime	0.9	\$162	\$146	SOX 404
Besse	Eric	EB	Senior	11/21/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/21/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/22/05	Testing SOX assistance Overtime	1.1	\$162	\$178	SOX 404
Besse	Eric	EB	Senior	11/22/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/22/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/23/05	Testing SOX assistance Overtime	1.1	\$162	\$178	SOX 404
Besse	Eric	EB	Senior	11/23/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/23/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/24/05	Testing SOX assistance Overtime	1.1	\$162	\$178	SOX 404
Besse	Eric	EB	Senior	11/24/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/24/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/25/05	Testing SOX assistance - Overtime	1.2	\$162	\$194	SOX 404
Besse	Eric	EB	Senior	11/25/05	Testing SOX assistance AM	3.9	\$162	\$632	SOX 404
Besse	Eric	EB	Senior	11/25/05	Testing SOX assistance PM	3.9	\$162	\$632	SOX 404
Besse Total						132.0		\$21,384	
Borneuf	Raphaelle	RB	Staff	11/07/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/07/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	0.9	\$115	\$104	SOX 404
Borneuf	Raphaelle	RB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	1.1	\$115	\$127	SOX 404
Borneuf	Raphaelle	RB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	1.1	\$115	\$127	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	3.8	\$115	\$437	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/10/05	Sox Testing - Fieldwork at Strasbourg location	2.1	\$115	\$242	SOX 404
Borneuf	Raphaelle	RB	Staff	11/10/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	11/14/05	Meeting with CFO and ICC.	2.2	\$115	\$253	SOX 404
Borneuf	Raphaelle	RB	Staff	11/14/05	Conducting interviews with process owners.	3.8	\$115	\$437	SOX 404
Borneuf	Raphaelle	RB	Staff	11/14/05	Obtaining selected documentation items.	2.9	\$115	\$334	SOX 404
Borneuf	Raphaelle	RB	Staff	11/15/05	Meeting with CFO and ICC.	2.2	\$115	\$253	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Borneuf	Raphaëlle	RB	Staff	11/15/05	Testing on account reconciliations.	3.6	\$115	\$414	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/15/05	Obtained documentation and items selected.	3.2	\$115	\$368	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/16/05	Meeting with CFO and ICC.	2.3	\$115	\$265	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/16/05	Testing on cut-offs concerning inventory receipts.	3.4	\$115	\$391	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/16/05	Testing on authorization of access, tour of the plant.	3.3	\$115	\$380	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/17/05	Obtained part of supporting documentation for shipment cut-offs.	1.1	\$115	\$127	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/17/05	Started testing on shipment cut-offs.	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/17/05	Testing on reconciliation of fixed assets.	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/18/05	Meeting with CFO and ICC.	1.3	\$115	\$150	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/18/05	Formalization for part of tests performed.	2.8	\$115	\$322	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/18/05	Interview with logistics and obtained additional supporting documentation.	2.9	\$115	\$334	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/18/05	Testing on shipments cut-offs and interim meeting.	1.9	\$115	\$219	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	1.1	\$115	\$127	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	1.1	\$115	\$127	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/24/05	Testing Blois Phase 2 - Roll forward testing	2.1	\$115	\$242	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/28/05	Testing Roll forward testing (MD599) + Supervision France	1.6	\$115	\$184	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/28/05	Testing St Aubin (MD599) Phase 2 + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/28/05	Testing Roll forward testing (MD599) + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/29/05	Testing Roll forward testing (MD599) + Supervision France	1.2	\$115	\$138	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/29/05	Testing St Aubin (MD599) Phase 2 + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/29/05	Testing Roll forward testing (MD599) + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/30/05	Testing Roll forward testing (MD599) + Supervision France	1.3	\$115	\$150	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/30/05	Testing St Aubin (MD599) Phase 2 + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/30/05	Testing Roll forward testing (MD599) + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/01/05	Testing Roll forward testing (MD599) + Supervision France	1.8	\$115	\$207	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/01/05	Testing St Aubin (MD599) Phase 2 + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/01/05	Testing Roll forward testing (MD599) + Supervision France	3.9	\$115	\$449	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/02/05	Preparation of the final report + Closing meeting (MD599)	3.9	\$115	\$449	SOX 404
Borneuf Total						138.0		\$15,870	
Brand	Benoit	BB	Staff	11/07/05	Sox Testing - Fieldwork at Strasbourg location	1.2	\$115	\$138	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Contact with the team in Europe	0.9	\$115	\$104	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	1.2	\$115	\$138	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Briand	Benoit	BB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/08/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/09/05	Contact with the team in Europe	0.9	\$115	\$104	SOX 404
Briand	Benoit	BB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/09/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/10/05	Sox Testing - Fieldwork at Strasbourg location	2.3	\$115	\$265	SOX 404
Briand	Benoit	BB	Staff	11/10/05	Sox Testing - Fieldwork at Strasbourg location	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/14/05	Testing Phase 2 Roll forward testing	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/14/05	Testing Phase 2 Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/14/05	Testing Phase 2 Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/15/05	Testing Phase 2 Roll forward testing	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/15/05	Testing Phase 2 Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/15/05	Testing Phase 2 Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/16/05	Testing Phase 2 - Roll forward testing - Coordination France	2.2	\$115	\$253	SOX 404
Briand	Benoit	BB	Staff	11/16/05	Testing Phase 2 - Roll forward testing - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/16/05	Testing Phase 2 - Roll forward testing - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/17/05	Testing Phase 2 - Roll forward testing - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/17/05	Testing Phase 2 - Roll forward testing - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/18/05	Roll forward testing & Interim Meeting	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/18/05	Roll forward testing & Interim Meeting	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/21/05	Testing Blois Phase 2 - Roll forward testing	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/22/05	Testing Phase 2 - Roll forward testing + Closing meeting	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/23/05	Finalization of the folder for Blois - Update of French reports after QA review + selections for St Aubin - Coordination France	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/23/05	Finalization of the folder for Blois - Update of French reports after QA review + selections for St Aubin - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/23/05	Finalization of the folder for Blois - Update of French reports after QA review + selections for St Aubin - Coordination France	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	11/24/05	Coordination France + Closing meeting Douai + Providing answers to the comments of Delphi lead Validation	1.2	\$115	\$138	SOX 404
Briand	Benoit	BB	Staff	11/24/05	Coordination France + Closing meeting Douai + Providing answers to the comments of Delphi lead Validation	3.9	\$115	\$449	SOX 404

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Chartres	Olivier	OC	Senior	11/17/05	France engagement Cergy - Testing DPSS INVENTORY	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/17/05	France engagement Cergy - Testing DPSS INVENTORY	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/18/05	France engagement Cergy - Attending DPSS SYNTHESIS/MEETINGS with EY	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/18/05	France team members	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/21/2005	France engagement Cergy - Documentation of DPSS SYNTHESIS/MEETINGS	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/21/2005	Fixed assets review of documentation	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/21/2005	Fixed assets testing	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/21/2005	Fixed assets testing	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/22/2005	Reporting on Testing Phase 2	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/22/2005	Reporting on Testing Phase 2	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/22/2005	Reporting on Testing Phase 2	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/22/2005	Reporting on Testing Phase 2	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/23/2005	Reporting on Testing Phase 2	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/23/2005	Reporting on Testing Phase 2	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/23/2005	Reporting on Testing Phase 2	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/24/2005	Revenue, Accounts payables testing	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/24/2005	Inventory testing	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/24/2005	Inventory review of documentation	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/25/2005	Revenue, Accounts payables review of documentation	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/25/2005	Revenue, Accounts payables testing	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/25/2005	Revenue, Accounts payables testing	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/28/05	Testing Phase 2 at Donchery (MH599) - Reporting	0.9	\$162	\$146	SOX 404
Chartres	Olivier	OC	Senior	11/28/05	Testing Phase 2 at Donchery (MH599) - Reporting	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/28/05	Testing Phase 2 at Donchery (MH599) - Reporting	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/29/05	Testing Phase 2 at Donchery (MH599) - Reporting	1.1	\$162	\$178	SOX 404
Chartres	Olivier	OC	Senior	11/29/05	Testing Phase 2 at Donchery (MH599) - Reporting	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/29/05	Testing Phase 2 at Donchery (MH599) - Reporting	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/30/05	Testing Phase 2 at Donchery (MH599) - Reporting	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	11/30/05	Testing Phase 2 at Donchery (MH599) - Roll Forward	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	11/30/05	Testing Phase 2 at Donchery (MH599) - Roll Forward	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	12/01/05	Testing Phase 2 at Donchery (MH599) - Roll Forward	1.2	\$162	\$194	SOX 404
Chartres	Olivier	OC	Senior	12/01/05	Testing Phase 2 at Donchery (MH599) - Inventory	3.8	\$162	\$616	SOX 404
Chartres	Olivier	OC	Senior	12/01/05	Testing Phase 2 at Donchery (MH599) - Inventory	1.8	\$162	\$292	SOX 404
Chartres	Olivier	OC	Senior	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue, Accounts payables	3.9	\$162	\$632	SOX 404
Chartres	Olivier	OC	Senior	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue, Accounts payables	3.9	\$162	\$632	SOX 404
Chartres Total	Olivier	OC	Senior	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue, Accounts payables	135.0	\$162	\$21,870	SOX 404
Chatelet	Guillaume	GC	Staff	11/02/05	Sox Testing - Fieldwork at Packard location AM	1.9	\$115	\$219	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Chatelet	Guillaume	GC	Staff	11/03/05	Sox Testing - Fieldwork at Packard location AM	2.4	\$115	\$276	SOX 404
Chatelet	Guillaume	GC	Staff	11/04/05	Sox Testing - Fieldwork at Packard location AM	2.4	\$115	\$276	SOX 404
Chatelet	Guillaume	GC	Staff	11/07/05	Sox Testing - Fieldwork at Packard location AM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/07/05	Sox Testing - Fieldwork at Packard location PM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/08/05	Sox Testing - Fieldwork at Packard location Overtime	2.3	\$115	\$265	SOX 404
Chatelet	Guillaume	GC	Staff	11/08/05	Sox Testing - Fieldwork at Packard location AM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/08/05	Sox Testing - Fieldwork at Packard location PM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/09/05	Sox Testing - Fieldwork at Packard location Overtime	2.6	\$115	\$299	SOX 404
Chatelet	Guillaume	GC	Staff	11/09/05	Sox Testing - Fieldwork at Packard location PM	3.7	\$115	\$426	SOX 404
Chatelet	Guillaume	GC	Staff	11/09/05	Sox Testing - Fieldwork at Packard location AM	3.8	\$115	\$437	SOX 404
Chatelet	Guillaume	GC	Staff	11/10/05	Sox Testing - Fieldwork at Packard location AM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/10/05	Sox Testing - Fieldwork at Packard location PM	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/14/05	Sox Testing - Fieldwork at Packard location AM	0.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/14/05	France engagement Cergy - Review of DPSS EXPENDITURES	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/14/05	France engagement Cergy - Testing of DPSS EXPENDITURES	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/15/05	Sox Testing - Fieldwork at Packard location PM	0.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/15/05	France engagement Cergy - Review of DPSS EXPENDITURES	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/15/05	France engagement Cergy - Testing of DPSS EXPENDITURES	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/16/05	Sox Testing - Fieldwork at Packard location Overtime	0.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/16/05	France engagement Cergy - Review of DPSS REVENUE	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/17/05	France engagement Cergy - Review of DPSS REVENUE	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/17/05	France engagement Cergy - Review of DPSS REVENUE	3.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/18/05	Sox Testing - Fieldwork at Packard location PM	0.9	\$115	\$449	SOX 404
Chatelet	Guillaume	GC	Staff	11/18/05	France engagement Cergy - Review of DPSS REVENUE	1.1	\$115	\$127	SOX 404
Chatelet	Guillaume	GC	Staff	11/18/05	France engagement Cergy DPSS SYNTHESIS/MEETINGS with EY France team members	3.8	\$115	\$437	SOX 404
Chatelet	Guillaume	GC	Staff	11/18/05	France engagement Cergy - Testing of DPSS REVENUE	3.9	\$115	\$449	SOX 404
Chatelet Total						87.0		\$10,005	
Craford	Carl	CC	Senior Manager	11/02/05	French team coordination - resolving staffing issues	0.9	\$285	\$257	SOX 404
Craford	Carl	CC	Senior Manager	11/02/05	European Team coordination - compiling status reports	0.9	\$285	\$257	SOX 404
Craford	Carl	CC	Senior Manager	11/02/05	Turkish engagement meetings - resolving staffing issues	0.9	\$285	\$257	SOX 404
Craford	Carl	CC	Senior Manager	11/03/05	Global Conference call to discuss project status.	1.1	\$285	\$314	SOX 404
Craford	Carl	CC	Senior Manager	11/03/05	French team coordination - status reports from team members	3.3	\$285	\$941	SOX 404
Craford	Carl	CC	Senior Manager	11/03/05	European coordination - conference call with all countries to report on status.	3.9	\$285	\$1,112	SOX 404
Craford	Carl	CC	Senior Manager	11/04/05	French team coordination	3.1	\$285	\$884	SOX 404
Craford	Carl	CC	Senior Manager	11/04/05	European coordination	3.9	\$285	\$1,112	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Crafoord	Carl	CC	Senior Manager	11/08/05	Site visit to Strasbourg	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/08/05	European Coordination	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/08/05	Site visit to Strasbourg	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/08/05	Site visit to Strasbourg	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/09/05	European Coordination	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/10/05	European Coordination	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/11/05	European Coordination	3.1	\$285	\$884	SOX 404
Crafoord	Carl	CC	Senior Manager	11/14/05	Conference call with engagement partner to discuss project	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/15/05	Conference call - project administration	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/16/05	Conference call - project administration	0.9	\$285	\$257	SOX 404
Crafoord	Carl	CC	Senior Manager	11/17/05	Conference call - project administration	1.1	\$285	\$314	SOX 404
Crafoord	Carl	CC	Senior Manager	11/18/05	Conference call - project administration	1.9	\$285	\$542	SOX 404
Crafoord	Carl	CC	Senior Manager	11/21/05	Team coordination, conference call and coordination equipment, review of reports	1.9	\$285	\$542	SOX 404
Crafoord	Carl	CC	Senior Manager	11/22/05	Team coordination, conference call and coordination equipment, review of reports	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/23/05	Team coordination, conference call and coordination equipment, review of reports	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/24/05	Discussions with engagement partner regarding project status	3.1	\$285	\$884	SOX 404
Crafoord	Carl	CC	Senior Manager	11/25/05	Team coordination, conference call and coordination equipment, review of reports	1.1	\$285	\$314	SOX 404
Crafoord	Carl	CC	Senior Manager	11/25/05	Accumulation of information related to preparation of fee application.	2.1	\$285	\$599	SOX 404
Crafoord	Carl	CC	Senior Manager	11/28/05	Review of Deloitte comments about Villeron and Tremblay with Elizabeth Stevenson and setting up of management responses	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/29/05	Accumulation of information related to preparation of fee application.	3.8	\$285	\$1,083	SOX 404
Crafoord	Carl	CC	Senior Manager	11/29/05	Accumulation of information related to preparation of fee application.	3.9	\$285	\$1,112	SOX 404
Crafoord	Carl	CC	Senior Manager	11/30/05	European and Global Conference calls to discuss project completion timeline	1.1	\$285	\$314	SOX 404
Crafoord	Carl	CC	Senior Manager	12/01/05	European and Global Conference calls to discuss project completion timeline	1.1	\$285	\$314	SOX 404
Crafoord Total						77.0		\$21,945	
Daniere	Oliver	OD	Staff	11/21/2005	Treasury	0.9	\$115	\$104	SOX 404
Daniere	Oliver	OD	Staff	11/21/2005	Treasury	3.9	\$115	\$449	SOX 404
Daniere	Oliver	OD	Staff	11/21/2005	Treasury	3.9	\$115	\$449	SOX 404
Daniere	Oliver	OD	Staff	11/22/2005	Employee costs	0.9	\$115	\$104	SOX 404
Daniere	Oliver	OD	Staff	11/22/2005	Treasury	3.9	\$115	\$449	SOX 404
Daniere	Oliver	OD	Staff	11/22/2005	Treasury	3.9	\$115	\$449	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Daniere	Olivier	OD	Staff	11/23/2005	Employee costs	0.9	\$115	\$104	SOX 404
Daniere	Olivier	OD	Staff	11/23/2005	Employee costs	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/23/2005	Employee costs	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/24/2005	Safeguarding of assets	0.8	\$115	\$92	SOX 404
Daniere	Olivier	OD	Staff	11/24/2005	Employee costs	3.8	\$115	\$437	SOX 404
Daniere	Olivier	OD	Staff	11/24/2005	Employee costs	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/25/2005	Tax Overtime	1.4	\$115	\$161	SOX 404
Daniere	Olivier	OD	Staff	11/25/2005	Safeguarding of assets	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/25/2005	Safeguarding of assets and Tax	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/28/05	Testing Phase 2 at Donchery (MH599) - Inventory	0.9	\$115	\$104	SOX 404
Daniere	Olivier	OD	Staff	11/28/05	Testing Phase 2 at Donchery (MH599) - Inventory	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/28/05	Testing Phase 2 at Donchery (MH599) - Inventory	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/29/05	Testing Phase 2 at Donchery (MH599) - Inventory	1.8	\$115	\$207	SOX 404
Daniere	Olivier	OD	Staff	11/29/05	Testing Phase 2 at Donchery (MH599) - Inventory	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/29/05	Testing Phase 2 at Donchery (MH599) - Inventory	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/30/05	Testing Phase 2 at Donchery (MH599) - Revenue	1.8	\$115	\$207	SOX 404
Daniere	Olivier	OD	Staff	11/30/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	11/30/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Testing Phase 2 at Donchery (MH599) - Revenue	0.9	\$115	\$104	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Testing Phase 2 at Donchery (MH599) - Revenue	1.8	\$115	\$207	SOX 404
Daniere	Olivier	OD	Staff	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere	Olivier	OD	Staff	12/02/05	Testing Phase 2 at Donchery (MH599) - Revenue	3.9	\$115	\$449	SOX 404
Daniere Total						90.0		\$10,350	
de Maintenant	Benoit	BDM	Senior	11/01/05	Romania - Roll forward testing Revenue (Sample collection and interviews)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/01/05	Romania - Roll forward testing Financial Reporting (Sample collection and interviews)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/02/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/02/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/03/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/03/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/04/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/04/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/04/05	Sox Testing - Fieldwork at Romania location	3.9	\$162	\$632	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
de Maintenant	Benoit	BDM	Senior	11/07/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/07/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/08/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/08/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/09/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/09/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/10/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/10/05	Sox Testing - Fieldwork at Lzmir location	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/11/05	Finalization of workpapers and administrative work	3.2	\$162	\$518	SOX 404
de Maintenant	Benoit	BDM	Senior	11/14/05	Opening meeting and work preparation	2.1	\$162	\$340	SOX 404
de Maintenant	Benoit	BDM	Senior	11/14/05	Roll forward testing Revenue Review	2.4	\$162	\$389	SOX 404
de Maintenant	Benoit	BDM	Senior	11/14/05	Roll forward testing Financial Reporting (5.4.1.1)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/15/05	Roll forward testing Financial Reporting (5.4.1.1)	2.1	\$162	\$340	SOX 404
de Maintenant	Benoit	BDM	Senior	11/15/05	Roll forward testing Revenue Review	2.7	\$162	\$437	SOX 404
de Maintenant	Benoit	BDM	Senior	11/16/05	Roll forward testing Financial Reporting (5.3.1.1)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/16/05	Roll forward testing Fixed Assets Review	0.9	\$162	\$146	SOX 404
de Maintenant	Benoit	BDM	Senior	11/16/05	Roll forward testing Inventory Review	2.1	\$162	\$340	SOX 404
de Maintenant	Benoit	BDM	Senior	11/16/05	Finalization of workpapers and administrative work	2.8	\$162	\$454	SOX 404
de Maintenant	Benoit	BDM	Senior	11/29/05	Final report preparation for Romania (TB5B7)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/29/05	Final report preparation for Romania (TB5B7)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/30/05	Final report preparation for Romania (TB5B7)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	11/30/05	Final report preparation for Romania (TB5B7)	3.9	\$162	\$632	SOX 404
de Maintenant	Benoit	BDM	Senior	12/01/05	Final report preparation for Romania (TB5B7)	3.9	\$162	\$632	SOX 404
de Maintenant Total						108.0		\$17,496	
Gorju	Adeline	AG	Staff	11/02/05	Sox Testing - Fieldwork at Packard location	0.9	\$115	\$104	SOX 404
Gorju	Adeline	AG	Staff	11/02/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/03/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/03/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/04/05	Sox Testing - Fieldwork at Packard location	2.1	\$115	\$242	SOX 404
Gorju	Adeline	AG	Staff	11/04/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/07/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/07/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/08/05	Sox Testing - Fieldwork at Packard location	2.4	\$115	\$276	SOX 404
Gorju	Adeline	AG	Staff	11/08/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/08/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gorju	Adeline	AG	Staff	11/09/05	Sox Testing - Fieldwork at Packard location	2.1	\$115	\$242	SOX 404
Gorju	Adeline	AG	Staff	11/09/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/09/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/10/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/10/05	Sox Testing - Fieldwork at Packard location	3.9	\$115	\$449	SOX 404
Gorju	Adeline	AG	Staff	11/17/05	Sox Testing - Fieldwork at Packard location	2.8	\$115	\$322	SOX 404
Gorju	Adeline	AG	Staff	11/18/05	Sox Testing - Fieldwork at Packard location	3.1	\$115	\$357	SOX 404
Gorju	Adeline	AG	Staff	11/28/05	Validation Exhibit B and second modification of exhibit K and J	2.8	\$115	\$322	SOX 404
Gorju	Adeline	AG	Staff	11/28/05	First modification of exhibit K and J (Packard MP599)	1.1	\$115	\$127	SOX 404
Gorju	Adeline	AG	Staff	12/02/05	Modification of exhibit J, action plans transmitted by the client (Packard MP599)	0.9	\$115	\$104	SOX 404
<b>Gorju Total</b>						65.0		\$7,475	
Loux	Fabrice	FL	Staff	11/14/05	Accumulation of information related to preparation of fee application.	2.1	\$115	\$242	SOX 404
Loux	Fabrice	FL	Staff	11/14/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	11/15/05	Accumulation of information related to preparation of fee application.	2.1	\$115	\$242	SOX 404
Loux	Fabrice	FL	Staff	11/15/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	11/17/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	11/17/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	11/18/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	11/18/05	Accumulation of information related to preparation of fee application.	3.1	\$115	\$357	SOX 404
Loux	Fabrice	FL	Staff	11/21/05	Accumulation of information related to preparation of fee application.	3.1	\$115	\$357	SOX 404
Loux	Fabrice	FL	Staff	11/22/05	Accumulation of information related to preparation of fee application.	3.1	\$115	\$357	SOX 404
Loux	Fabrice	FL	Staff	11/23/05	Accumulation of information related to preparation of fee application.	3.1	\$115	\$357	SOX 404
Loux	Fabrice	FL	Staff	11/24/05	Accumulation of information related to preparation of fee application.	3.1	\$115	\$357	SOX 404
Loux	Fabrice	FL	Staff	11/25/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	12/01/05	Accumulation of information related to preparation of fee application.	2.1	\$115	\$242	SOX 404
Loux	Fabrice	FL	Staff	12/01/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
Loux	Fabrice	FL	Staff	12/02/05	Accumulation of information related to preparation of fee application.	2.2	\$115	\$253	SOX 404
Loux	Fabrice	FL	Staff	12/02/05	Accumulation of information related to preparation of fee application.	3.9	\$115	\$449	SOX 404
<b>Loux Total</b>						56.0		\$6,440	
Niang	Seynabou	SN	Staff	11/02/05	Sox Testing - Fieldwork at Tremblay location	2.2	\$115	\$253	SOX 404
Niang	Seynabou	SN	Staff	11/03/05	Sox Testing - Fieldwork at Tremblay location	2.9	\$115	\$334	SOX 404
Niang	Seynabou	SN	Staff	11/04/05	Sox Testing - Fieldwork at Tremblay location	2.9	\$115	\$334	SOX 404
Niang	Seynabou	SN	Staff	11/07/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/07/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/08/05	Sox Testing - Fieldwork at Tremblay location	2.9	\$115	\$334	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Niang	Seynabou	SN	Staff	11/08/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/08/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/09/05	Sox Testing - Fieldwork at Tremblay location	2.9	\$115	\$334	SOX 404
Niang	Seynabou	SN	Staff	11/09/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/09/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/10/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/10/05	Sox Testing - Fieldwork at Tremblay location	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/14/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/14/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/14/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/15/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/15/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/16/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/16/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/16/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/16/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/17/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/17/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/17/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/17/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/18/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/18/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/21/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/21/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/22/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/22/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/22/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/22/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/23/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/23/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/24/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404
Niang	Seynabou	SN	Staff	11/24/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/25/05	Testing SOX assistance	0.9	\$115	\$104	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Niang	Seynabou	SN	Staff	11/25/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/25/05	Testing SOX assistance	3.9	\$115	\$449	SOX 404
Niang	Seynabou	SN	Staff	11/28/05	Administration Work / Work paper filing, Report finalization (Douai 5A85B4)	2.1	\$115	\$242	SOX 404
Niang	Seynabou	SN	Staff	12/02/05	Accumulation of information related to preparation of fee application.	0.9	\$115	\$104	SOX 404
Niang Total						135.0		\$15,525	
Tempier	Remi	RT	Manager	11/07/05	AQ Italy - UK	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/07/05	AQ Italy - UK	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/08/05	AQ Italy - UK	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/08/05	AQ Italy - UK	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/09/05	AQ Italy - UK	3.6	\$260	\$936	SOX 404
Tempier	Remi	RT	Manager	11/09/05	AQ Italy - UK	3.8	\$260	\$988	SOX 404
Tempier	Remi	RT	Manager	11/10/05	AQ Italy - UK	3.1	\$260	\$806	SOX 404
Tempier	Remi	RT	Manager	11/10/05	AQ Italy - UK	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/14/05	Quality Review - Gillingham - Collegno	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/14/05	Quality Review Collegno + General comments for Europe	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/15/05	Report Assistance for various sites ( Czech - France )	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/15/05	Quality Review - Tremblay	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/16/05	Quality Review - Istanbul - Tichy	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/16/05	Quality Review - Packard France + Conference call Europe	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/17/05	Quality Review - Strasbourg	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/17/05	Quality Review - Holding Tremblay + World Conference call	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/18/05	Quality Review - Izmir	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/21/05	Quality Review Gillingham	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/21/05	Quality Review Krakow	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/22/05	Quality review Villeron	2.1	\$260	\$546	SOX 404
Tempier	Remi	RT	Manager	11/22/05	General coordination (on ex K part III)	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/23/05	Quality Review interim Mechano GER + World Conference call	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/23/05	Quality Review StoneHouse	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/24/05	Quality Review Ostrow	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/24/05	Quality Review Livorno	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/25/05	Quality Review Collegno - Cergy Conference call	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/25/05	Quality Review Warwick	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/28/05	Quality review Das Portugal	3.9	\$260	\$1,014	SOX 404
Tempier	Remi	RT	Manager	11/28/05	Quality review Ponte de sor	3.9	\$260	\$1,014	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tempier	Rémi	RT	Manager	11/29/05	Quality Review Romania Tichy	2.3	\$260	\$598	SOX 404
Tempier	Rémi	RT	Manager	11/29/05	Quality Review Livorno sudbury krakow	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	11/30/05	Quality Review Tichy	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	11/30/05	Quality Review Douai	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	12/01/05	Quality Review Warwick	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	12/01/05	Quality Review Langensheim	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	12/02/05	Archiving European Draft Reports	2.3	\$260	\$598	SOX 404
Tempier	Rémi	RT	Manager	12/02/05	Analyze DTT remarks Villeron	3.9	\$260	\$1,014	SOX 404
Tempier	Rémi	RT	Manager	12/02/05	Archiving European Draft Reports	3.9	\$260	\$1,014	SOX 404
Tempier Total						142.0		\$36,920	
					Grand Total	1,354.0		\$210,455	



INVOICE NUMBER: US0123047004

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbgr Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by France for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 18,629	\$ 18,629
	\$ 18,629	\$ 18,629

*Total Due*

**\$18,629.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

CLIENT COPY



**Ernst & Young - France**

**Delphi Corporation**

**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$6,391
Out of Town Travel - Meals	\$2,241
Out of Town Travel - Transportation	\$9,232
Telecommunications	\$765
Miscellaneous	\$0
<b>Total</b>	<b>\$18,629</b>

[illegible]

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Besse	Eric	EB	Senior	11/07/05	Out of Town Travel - Lodging Total	Lunch	4,916.24	\$6,391.11	
Besse	Eric	EB	Senior	11/08/05	Out of Town Travel - Meals	Lunch	17.39	\$22.61	SOX 404
Besse	Eric	EB	Senior	11/09/05	Out of Town Travel - Meals	Lunch	14.42	\$18.75	SOX 404
Besse	Eric	EB	Senior	11/10/05	Out of Town Travel - Meals	Lunch	14.11	\$18.34	SOX 404
Besse	Eric	EB	Senior	11/21/05	Out of Town Travel - Meals	Lunch	12.60	\$16.38	SOX 404
Besse	Eric	EB	Senior	11/22/05	Out of Town Travel - Meals	Lunch	6.32	\$8.22	SOX 404
Besse	Eric	EB	Senior	11/22/05	Out of Town Travel - Meals	Lunch	6.00	\$7.80	SOX 404
Besse	Eric	EB	Senior	11/22/05	Out of Town Travel - Meals	Dinner EBS1	43.10	\$56.03	SOX 404
Besse	Eric	EB	Senior	11/14/05	Out of Town Travel - Meals	Lunch : ref EB 48	11.15	\$14.50	SOX 404
Besse	Eric	EB	Senior	11/15/05	Out of Town Travel - Meals	Lunch : ref EB 48	13.70	\$17.81	SOX 404
Besse	Eric	EB	Senior	11/16/05	Out of Town Travel - Meals	Lunch : ref EB 48	17.20	\$22.36	SOX 404
Besse	Eric	EB	Senior	11/17/05	Out of Town Travel - Meals	Lunch : ref EB 48	15.80	\$20.54	SOX 404
Besse	Eric	EB	Senior	11/18/05	Out of Town Travel - Meals	Lunch : ref EB 49	12.95	\$16.84	SOX 404
Besse	Eric	EB	Senior	11/23/05	Out of Town Travel - Meals	Dinner EBS1	23.80	\$30.94	SOX 404
Besse	Eric	EB	Senior	11/24/05	Out of Town Travel - Meals	Lunch EBS2	13.15	\$17.10	SOX 404
Besse	Eric	EB	Senior	11/24/05	Out of Town Travel - Meals	Dinner EBS2	52.40	\$68.12	SOX 404
Borneuf	Raphaelle	RB	Staff	11/08/05	Out of Town Travel - Meals	Lunch Ref RB II	4.86	\$6.32	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Out of Town Travel - Meals	Lunch Ref RB II	4.04	\$5.25	SOX 404
Borneuf	Raphaelle	RB	Staff	11/10/05	Out of Town Travel - Meals	Lunch Strasbourg Ref: RBIII	6.50	\$8.45	SOX 404
Borneuf	Raphaelle	RB	Staff	11/14/05	Out of Town Travel - Meals	Breakfast on the road to Blois : ref RB III	4.50	\$5.85	SOX 404
Borneuf	Raphaelle	RB	Staff	11/14/05	Out of Town Travel - Meals	Breakfast on the road to Blois : ref RB V	1.30	\$1.69	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Borneuf	Raphaëlle	RB	Staff	11/28/05	Out of Town Travel - Meals	Breakfast RBIV	7.40	\$9.62	SOX 404
Borneuf	Raphaëlle	RB	Staff	11/28/05	Out of Town Travel - Meals	Lunch RBIV	10.00	\$13.00	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/02/05	Out of Town Travel - Meals	Coffee RBIV	4.30	\$5.59	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Out of Town Travel - Meals	Lunch Ref BB 39	4.82	\$6.27	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Out of Town Travel - Meals	Lunch Ref BB 40	5.51	\$7.16	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Out of Town Travel - Meals	Dinner Ref BB 40	57.90	\$75.27	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Out of Town Travel - Meals	Dinner Ref BB 39	72.55	\$94.32	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Out of Town Travel - Meals	Lunch Ref BB 40	5.51	\$7.16	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Out of Town Travel - Meals	Lunch Ref BB 40	4.73	\$6.15	SOX 404
Brand	Benoit	BB	Staff	11/09/05	Out of Town Travel - Meals	Lunch Ref BB 40	4.86	\$6.32	SOX 404
Brand	Benoit	BB	Staff	11/09/05	Out of Town Travel - Meals	Dinner Ref BB 41	75.10	\$97.63	SOX 404
Brand	Benoit	BB	Staff	11/15/05	Out of Town Travel - Meals	Dinner (2 people) :ref BB 43	69.50	\$90.35	SOX 404
Brand	Benoit	BB	Staff	11/30/05	Out of Town Travel - Meals	Dinner (2 persons) BB48	62.50	\$81.25	SOX 404
Chartres	Olivier	OC	Senior	11/16/05	Out of Town Travel - Meals	Two meals (Chatelet, Chartres) : ref OC 03	55.40	\$72.02	SOX 404
Chartres	Olivier	OC	Senior	11/17/05	Out of Town Travel - Meals	Two meals (Chatelet, Chartres) : ref OC 03	38.20	\$49.66	SOX 404
Chartres	Olivier	OC	Senior	11/18/05	Out of Town Travel - Meals	Two meals (Chatelet, Chartres) : ref OC 01	46.50	\$60.45	SOX 404
Chartres	Olivier	OC	Senior	11/21/05	Out of Town Travel - Meals	Lunch: two people OC04	55.20	\$71.76	SOX 404
Chartres	Olivier	OC	Senior	11/23/05	Out of Town Travel - Meals	Lunch: two people OC04	56.70	\$73.71	SOX 404
Chartres	Olivier	OC	Senior	11/25/05	Out of Town Travel - Meals	Lunch: two people OC04	81.50	\$105.95	SOX 404
Chartres	Olivier	OC	Senior	11/28/2005	Out of Town Travel - Meals	Lunch OC10	5.95	\$7.74	SOX 404
Chartres	Olivier	OC	Senior	11/28/05	Out of Town Travel - Meals	Dinner OC06	16.00	\$20.80	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Chartes	Olivier	OC	Senior	11/29/2005	Out of Town Travel - Meals	Lunch OC10	5.60	\$7.28	SOX 404
Chartes	Olivier	OC	Senior	11/29/05	Out of Town Travel - Meals	Dinner OC06	69.75	\$90.68	SOX 404
Chartes	Olivier	OC	Senior	11/30/05	Out of Town Travel - Meals	Lunch OC10	5.95	\$7.74	SOX 404
Chartes	Olivier	OC	Senior	12/01/05	Out of Town Travel - Meals	Lunch OC10	5.60	\$7.28	SOX 404
Chartes	Olivier	OC	Senior	12/01/05	Out of Town Travel - Meals	Dinner OC05	50.00	\$65.00	SOX 404
Chartes	Olivier	OC	Senior	12/02/05	Out of Town Travel - Meals	Lunch OC10	5.60	\$7.28	SOX 404
Daniere	Olivier	OD	Staff	11/22/05	Out of Town Travel - Meals	Lunch: two people OD01	62.00	\$80.60	SOX 404
Daniere	Olivier	OD	Staff	11/24/05	Out of Town Travel - Meals	Lunch: two people OD01	45.40	\$59.02	SOX 404
Daniere	Olivier	OD	Staff	11/28/2005	Out of Town Travel - Meals	Lunch OD06	6.30	\$8.19	SOX 404
Daniere	Olivier	OD	Staff	11/28/05	Out of Town Travel - Meals	Dinner OD04	16.00	\$20.80	SOX 404
Daniere	Olivier	OD	Staff	11/29/2005	Out of Town Travel - Meals	Lunch OD06	6.30	\$8.19	SOX 404
Daniere	Olivier	OD	Staff	11/29/05	Out of Town Travel - Meals	Dinner OD07	69.75	\$90.68	SOX 404
Daniere	Olivier	OD	Staff	11/30/05	Out of Town Travel - Meals	Lunch OD06	6.30	\$8.19	SOX 404
Daniere	Olivier	OD	Staff	11/30/05	Out of Town Travel - Meals	Dinner for two people OD07	95.00	\$123.50	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Out of Town Travel - Meals	Lunch OD06	5.60	\$7.28	SOX 404
Daniere	Olivier	OD	Staff	12/01/05	Out of Town Travel - Meals	Dinner OD05	50.00	\$65.00	SOX 404
Daniere	Olivier	OD	Staff	12/02/05	Out of Town Travel - Meals	Lunch OD06	5.60	\$7.28	SOX 404
Daniere	Olivier	OD	Staff	11/04/05	Out of Town Travel - Meals	Meals in Hotel (5 days) Ref: BDM3	17.33	\$22.53	SOX 404
Daniere	Olivier	OD	Staff	11/04/05	Out of Town Travel - Meals	Meals in Airport Timisoara Ref: BDM2	6.24	\$8.11	SOX 404
Daniere	Olivier	OD	Staff	11/11/05	Out of Town Travel - Meals	Meals Ref: BDM11	8.06	\$10.48	SOX 404
Daniere	Olivier	OD	Staff	11/12/05	Out of Town Travel - Meals	Lunch Ref: BDM13	5.16	\$6.71	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Niang	Seynabou	SN	Staff	11/14/05	Out of Town Travel - Meals	Lunch : ref NSN 27	8.30	\$10.79	SOX 404
Niang	Seynabou	SN	Staff	11/15/05	Out of Town Travel - Meals	Lunch : ref NSN 27	13.70	\$17.81	SOX 404
Niang	Seynabou	SN	Staff	11/16/05	Out of Town Travel - Meals	Lunch : ref NSN 27	9.65	\$12.55	SOX 404
Niang	Seynabou	SN	Staff	11/17/05	Out of Town Travel - Meals	Lunch : ref NSN 27	15.80	\$20.54	SOX 404
Niang	Seynabou	SN	Staff	11/18/05	Out of Town Travel - Meals	Lunch : ref NSN 28	12.95	\$16.84	SOX 404
Niang	Seynabou	SN	Staff	11/21/05	Out of Town Travel - Meals	Lunch NSN31	5.10	\$6.63	SOX 404
Niang	Seynabou	SN	Staff	11/21/05	Out of Town Travel - Meals	Dinner NSN31	48.50	\$63.05	SOX 404
Niang	Seynabou	SN	Staff	11/22/05	Out of Town Travel - Meals	Lunch NSN31	5.10	\$6.63	SOX 404
Niang	Seynabou	SN	Staff	11/23/05	Out of Town Travel - Meals	Lunch NSN31	10.42	\$13.55	SOX 404
Niang	Seynabou	SN	Staff	11/25/05	Out of Town Travel - Meals	Lunch NSN32	11.66	\$15.16	SOX 404
					Out of Town Travel - Meals Total		1,724.14	\$2,241.38	
Besse	Eric	EB	Senior	11/07/05	Out of Town Travel - Transportation	Mileage - multiple roundtrips between site and home	105.60	\$137.28	SOX 404
Besse	Eric	EB	Senior	11/09/05	Out of Town Travel - Transportation	Paris Nord Douais : Ref EB 5	113.00	\$146.90	SOX 404
Besse	Eric	EB	Senior	11/21/05	Out of Town Travel - Transportation	Train EB50	49.80	\$64.74	SOX 404
Besse	Eric	EB	Senior	11/21/05	Out of Town Travel - Transportation	Taxi EB51	25.20	\$32.76	SOX 404
Besse	Eric	EB	Senior	11/21/05	Out of Town Travel - Transportation	Rental Car EB53	182.66	\$237.46	SOX 404
Besse	Eric	EB	Senior	11/21/05	Out of Town Travel - Transportation	Gas EB50	44.27	\$57.55	SOX 404
Besse	Eric	EB	Senior	11/25/05	Out of Town Travel - Transportation	Train EB50	49.80	\$64.74	SOX 404
Besse	Eric	EB	Senior	11/25/05	Out of Town Travel - Transportation	Taxi EB52	25.00	\$32.50	SOX 404
Besse	Eric	EB	Senior	11/14-18/05	Out of Town Travel - Transportation	Mileage - Week of 11/14/05 to 11/18/05 TOLLS (0,76x10) from 11/14/05 to 11/18/05 : ref EB 47 & EB 49	264.00	\$343.20	SOX 404
Besse	Eric	EB	Senior	11/14-18/05	Out of Town Travel - Transportation		7.00	\$9.10	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Borneuf	Raphaelle	RB	Staff	11/03/05	Out of Town Travel - Transportation	Airfare - Paris Only - Strasbourg Ref: RB VI	310.78	\$404.01	SOX 404
Borneuf	Raphaelle	RB	Staff	11/07/05	Out of Town Travel - Transportation	Taxi Ref : RB II	33.90	\$44.07	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Out of Town Travel - Transportation	Parking 07/11/05 Ref: RB II	3.60	\$4.68	SOX 404
Borneuf	Raphaelle	RB	Staff	11/09/05	Out of Town Travel - Transportation	Parking 09/11/05 Ref: RB II	3.60	\$4.68	SOX 404
Borneuf	Raphaelle	RB	Staff	11/10/05	Out of Town Travel - Transportation	Taxi from Orly Airport Ref: RBIII	39.60	\$51.48	SOX 404
Borneuf	Raphaelle	RB	Staff	11/28/05	Out of Town Travel - Transportation	Taxi to Montparnasse station RBIV	22.10	\$28.73	SOX 404
Borneuf	Raphaelle	RB	Staff	11/28/05	Out of Town Travel - Transportation	Train / GO Ref RB VI	123.03	\$159.94	SOX 404
Borneuf	Raphaelle	RB	Staff	11/29/05	Out of Town Travel - Transportation	Parking Dinner in Rennes RBIV	1.90	\$2.47	SOX 404
Borneuf	Raphaëlle	RB	Staff	12/01/05	Out of Town Travel - Transportation	Taxi from Montparnasse station RBIV	15.00	\$19.50	SOX 404
Brand	Benoit	BB	Staff	11/04/05	Out of Town Travel - Transportation	Airfare - Paris Only - Strasbourg : Ref BB 51	403.88	\$525.04	SOX 404
Brand	Benoit	BB	Staff	11/07/05	Out of Town Travel - Transportation	Taxi Ref BB 39	32.40	\$42.12	SOX 404
Brand	Benoit	BB	Staff	11/08/05	Out of Town Travel - Transportation	Parking Ref BB 40	4.20	\$5.46	SOX 404
Brand	Benoit	BB	Staff	11/09/05	Out of Town Travel - Transportation	Taxi Ref BB 43	34.00	\$44.20	SOX 404
Brand	Benoit	BB	Staff	11/11/05	Out of Town Travel - Transportation	Rental Car (4 days) - Strasbourg Ref: BB47	198.37	\$257.88	SOX 404
Brand	Benoit	BB	Staff	11/14/05	Out of Town Travel - Transportation	Rental Car - (5 days) - Strasbourg : ref BB 38	229.94	\$298.92	SOX 404
Brand	Benoit	BB	Staff	11/14/05	Out of Town Travel - Transportation	Tolls : ref BB 44	13.30	\$17.29	SOX 404
Brand	Benoit	BB	Staff	11/18/05	Out of Town Travel - Transportation	Mileage - Travel from Paris to Delphi European Headquarters/Tremblay with own car.	26.40	\$34.32	SOX 404
Brand	Benoit	BB	Staff	11/18/05	Out of Town Travel - Transportation	Mileage - Travel from Paris to Blois with own car.	204.40	\$265.72	SOX 404
Brand	Benoit	BB	Staff	11/28/05	Out of Town Travel - Transportation	Taxi - Home->Railway station BB48	27.70	\$36.01	SOX 404
Brand	Benoit	BB	Staff	11/28/05	Out of Town Travel - Transportation	Train / GO ref BBS2	123.03	\$159.94	SOX 404
Brand	Benoit	BB	Staff	12/01/05	Out of Town Travel - Transportation	Car Rental (4 days) BB 53	200.18	\$260.23	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
Brand	Benoit	BB	Staff	12/02/05	Out of Town Travel - Transportation	Taxi from EY to Delphi Headquarters BB49	48.80	\$63.44	SOX 404
Brand	Benoit	BB	Staff	12/02/05	Out of Town Travel - Transportation	Taxi from Delphi Headquarters to EY BB49	57.00	\$74.10	SOX 404
Chartes	Olivier	OC	Senior	11/14/05	Out of Town Travel - Transportation	Parking : ref OC 01	19.00	\$24.70	SOX 404
Chartes	Olivier	OC	Senior	11/17/05	Out of Town Travel - Transportation	Parking : ref OC 01	19.00	\$24.70	SOX 404
Chartes	Olivier	OC	Senior	11/18/05	Out of Town Travel - Transportation	Rental Car : ref OC 02	182.66	\$237.46	SOX 404
Chartes	Olivier	OC	Senior	11/18/05	Out of Town Travel - Transportation	Fuel for rental car : ref OC 03	28.00	\$36.40	SOX 404
Chatelet	Guillaume	GC	Staff	11/05/05	Out of Town Travel - Transportation	Transportation Ref: GC5	25.70	\$33.41	SOX 404
Craford	Carl	CC	Manager	11/05/05	Out of Town Travel - Transportation	Airfare - Paris Only - Strasbourg ref CC 29	403.88	\$525.04	SOX 404
Craford	Carl	CC	Manager	11/08/05	Out of Town Travel - Transportation	Taxi - Strasbourg Ref: CC 28	35.00	\$45.50	SOX 404
Craford	Carl	CC	Manager	11/08/05	Out of Town Travel - Transportation	Taxi - Strasbourg Ref: CC 28	38.00	\$49.40	SOX 404
Craford	Carl	CC	Manager	11/08/05	Out of Town Travel - Transportation	Taxi - Strasbourg Ref: CC 28	41.00	\$53.30	SOX 404
Daniere	Olivier	OD	Staff	11/25/05	Out of Town Travel - Transportation	Paris - Eragry sur oise (Cergy Pontoise): 5 days - two ways.	225.00	\$292.50	SOX 404
Daniere	Olivier	OD	Staff	11/25/05	Out of Town Travel - Transportation	Parking Tour Egée OD03	10.00	\$13.00	SOX 404
Daniere	Olivier	OD	Staff	11/28/05	Out of Town Travel - Transportation	Tolls OD08	9.00	\$11.70	SOX 404
Daniere	Olivier	OD	Staff	12/02/05	Out of Town Travel - Transportation	Tolls OD08	9.00	\$11.70	SOX 404
Daniere	Olivier	OD	Staff	11/28-12/2/05	Out of Town Travel - Transportation	Paris-Donchery-Paris + from the Hotel to the plant	402.50	\$523.25	SOX 404
De Maintenant	Benoit	BDM	Senior	11/01/05	Out of Town Travel - Transportation	Airfare - Paris Izmir Ref: HA32	1,848.00	\$2,402.40	SOX 404
De Maintenant	Benoit	BDM	Senior	11/04/05	Out of Town Travel - Transportation	Taxi from Airport Paris CDG to Paris via EY Office Ref: BDM12	82.00	\$106.60	SOX 404
De Maintenant	Benoit	BDM	Senior	11/06/05	Out of Town Travel - Transportation	Taxi to Airport Paris CDG Ref: BDM2	48.40	\$62.92	SOX 404
De Maintenant	Benoit	BDM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi Ref: BDM1	39.00	\$50.70	SOX 404
De Maintenant	Benoit	BDM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel Ref: BDM1	19.50	\$25.35	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount €	Expense Amount \$	Activity Code
De Maintenant	Benoit	BDM	Senior	11/08/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel Ref: BDM11	23.40	\$30.42	SOX 404
De Maintenant	Benoit	BDM	Senior	11/09/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel Ref: BDM11	14.95	\$19.44	SOX 404
De Maintenant	Benoit	BDM	Senior	11/11/05	Out of Town Travel - Transportation	Taxi from Hotel to EY Ref: BDM11	5.00	\$6.50	SOX 404
De Maintenant	Benoit	BDM	Senior	11/11/05	Out of Town Travel - Transportation	Taxi from EY to Hotel Ref: BDM11	3.23	\$4.20	SOX 404
De Maintenant	Benoit	BDM	Senior	11/13/05	Out of Town Travel - Transportation	Airfare - Flight Istanbul-Izmir Ref: BDM15	167.00	\$217.10	SOX 404
De Maintenant	Benoit	BDM	Senior	11/13/05	Out of Town Travel - Transportation	Taxi from Hotel to Izmir Airport : ref BDM 13	19.35	\$25.16	SOX 404
De Maintenant	Benoit	BDM	Senior	11/13/05	Out of Town Travel - Transportation	Taxi from Izmir Airport to Hotel ref : BDM 13	25.80	\$33.54	SOX 404
De Maintenant	Benoit	BDM	Senior	11/16/05	Out of Town Travel - Transportation	Taxi from Airport to home Ref: BDM13	63.30	\$82.29	SOX 404
Gorju	Adeline	AG	Staff	11/07/05	Out of Town Travel - Transportation	Transportation Ref: AG11	15.98	\$20.77	SOX 404
Gorju	Adeline	AG	Staff	11/07/05	Out of Town Travel - Transportation	Transportation Ref AG12	25.70	\$33.41	SOX 404
Niang	Seynabou	SN	Staff	11/07/05	Out of Town Travel - Transportation	Weekly train ticket RER zone 3-4 (Paris - Tremblay)	14.50	\$18.85	SOX 404
Niang	Seynabou	SN	Staff	11/09/05	Out of Town Travel - Transportation	Paris Nord Douais Ref NSN 34	115.63	\$150.32	SOX 404
Niang	Seynabou	SN	Staff	11/21/05	Out of Town Travel - Transportation	Train NSN30	49.80	\$64.74	SOX 404
Niang	Seynabou	SN	Staff	11/25/05	Out of Town Travel - Transportation	Train NSN30	49.80	\$64.74	SOX 404
Crafoord	Carl	CC	Senior Manager	11/14/05	Telecommunications	Telephone expenses for Weekly European Conference Calls CC 32	7,101.52	\$9,231.98	
De Maintenant	Benoit	BDM	Senior	11/04/05	Telecommunications	Charges on cell phone calls while in Romania for SOX testing Round 2 Ref: BDM7	544.02	\$707.23	SOX 404
De Maintenant	Benoit	BDM	Senior	11/11/05	Telecommunications	Cell phone Ref: BDM9	21.00	\$27.30	SOX 404
					Telecommunications		23.00	\$29.90	SOX 404
					Total		588.02	\$764.43	
					Grand Total		14,329.92	\$18,628.90	



INVOICE NUMBER: US0123046408

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Germany for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Manager	EYM1	110.9	\$ 260	\$ 28,834		\$ 28,834
Senior	EYSGE	190.0	\$ 195	\$ 37,050		\$ 37,050
Staff	EYSTGE	868.9	\$ 148	\$ 128,592		\$ 128,592
		1,169.8		\$ 194,476	\$	\$ 194,476

*Total Due*

**\$194,476.00**

**Total Fees Requested: \$194,476**

**80% of Total Due: \$155,581**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

**CLIENT COPY**

[illegible]

Ernst & Young - Germany										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Baeuerle	Marc	MBA	Staff	11/01/05	(TB 556) Documentation of test of controls activities performed	TB 556	1.4	\$148	\$207	SOX 404
Baeuerle	Marc	MBA	Staff	11/02/05	(TB 556) Documentation of test of controls activities performed	TB 556	2.1	\$148	\$311	SOX 404
Baeuerle	Marc	MBA	Staff	11/02/05	(TB 556) Documentation of test of controls activities performed	TB 556	2.6	\$148	\$385	SOX 404
Baeuerle	Marc	MBA	Staff	11/02/05	(TB 556) Interview with personnel of employee cost cycle	TB 556	2.6	\$148	\$385	SOX 404
Baeuerle	Marc	MBA	Staff	11/02/05	(TB 556) Preparation of sample selection	TB 556	2.6	\$148	\$385	SOX 404
Baeuerle	Marc	MBA	Staff	11/03/05	(TB 556) Documentation of test of controls activities performed	TB 556	2.1	\$148	\$311	SOX 404
Baeuerle	Marc	MBA	Staff	11/03/05	(TB 556) Performing Test of Controls	TB 556	3.9	\$148	\$577	SOX 404
Baeuerle	Marc	MBA	Staff	11/28/05	(TB 588) Travel time to Delphi Wreth in excess of 1h	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MBA	Staff	11/28/05	(TB 588) Preparation & Collection of information regarding the assigned tasks	TB 588	1.6	\$148	\$237	SOX 404
Baeuerle	Marc	MBA	Staff	11/28/05	(TB 588) Wrap-up of the work done regarding assigned tasks	TB 588	1.9	\$148	\$281	SOX 404
Baeuerle	Marc	MBA	Staff	11/28/05	(TB 588) Kick-off meeting (EY with Mr. Matuski, Mr. Hoesser, Mrs. Mülge)	TB 588	2.1	\$148	\$311	SOX 404
Baeuerle	Marc	MBA	Staff	11/28/05	(TB 588) Analysis of the process for non-productive sales	TB 588	2.6	\$148	\$385	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Discussion with Mrs. Lumma / Mrs. Filze about double billing	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Checking for previously requested documents and samples	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Evaluation regarding accounting expectations presentation and tests	TB 588	0.7	\$148	\$104	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Meeting with Mrs. Mueller about engineering re-bills	TB 588	1.3	\$148	\$192	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Analysis of obtained documents and information from Engelskirchen	TB 588	1.4	\$148	\$207	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	(TB 588) Meeting with Mrs. Lumma regarding inventory / material mgmt.	TB 588	1.6	\$148	\$237	SOX 404
Baeuerle	Marc	MBA	Staff	11/29/05	Accumulation of information related to preparation of fee application.	TB 588	2.6	\$148	\$385	SOX 404
Baeuerle	Marc	MBA	Staff	11/30/05	(TB 588) Documentation for attendance of AE presentation	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MBA	Staff	11/30/05	(TB 588) Documentation for excerpt from sox related PBS's	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MBA	Staff	11/30/05	(TB 588) Checking status of requested samples and needed samples	TB 588	0.9	\$148	\$133	SOX 404
Baeuerle	Marc	MBA	Staff	11/30/05	(TB 588) Collection of information and open samples at Engelskirchen	TB 588	1.6	\$148	\$237	SOX 404
Baeuerle	Marc	MBA	Staff	11/30/05	(TB 588) Analysis of obtained documents and information from Engelskirchen	TB 588	2.9	\$148	\$429	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Travel time from Wreth to Giesen in excess of 1hour per day	TB 588	0.3	\$148	\$37	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Meeting with Mrs. Müller regarding missing sample documents	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Status meeting with Mr. Young and Mr. Hoesser	TB 588	0.6	\$148	\$89	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Evaluation of samples and related process alignment	TB 588	1.1	\$148	\$163	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Collection of open samples and agreeing of bookings at Engelskirchen	TB 588	2.1	\$148	\$311	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Analysis of delivery notes against invoices at month ending's	TB 588	2.2	\$148	\$326	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	(TB 588) Review of delivery notes and comparison of delivery dates	TB 588	2.4	\$148	\$355	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Travel time from Giessen to Wich in excess of 1h per day	TB 588	0.3	\$148	\$37	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Follow-up on request information regarding delivery notes	TB 588	0.6	\$148	\$89	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Follow-up on information regarding sample of invoice	TB 588	0.6	\$148	\$89	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Collection of open samples and agreeing of bookings at Engelskirchen	TB 588	0.8	\$148	\$118	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Preparation of final documentation	TB 588	1.1	\$148	\$163	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Documentation of work, samples and conclusions	TB 588	1.2	\$148	\$178	SOX 404
Baerle	Marc	MB	Staff	12/02/05	(TB 588) Travel time from Wich to Giessen in excess of 1h daily	TB 588	1.3	\$148	\$185	SOX 404
Baermann Total							56.6		\$8,369	
Baermann	Daniel	DBA	Staff	11/01/05	(TB 556) Performing Test of Controls	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/01/05	(TB 556) Documentation of test of controls activities performed	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/02/05	(TB 556) Interview with personnel of employee cost cycle	TB 556	1.6	\$148	\$237	SOX 404
Baermann	Daniel	DBA	Staff	11/02/05	(TB 556) Documentation of test of controls activities performed	TB 556	2.1	\$148	\$311	SOX 404
Baermann	Daniel	DBA	Staff	11/02/05	(TB 556) Interview with personnel of financial reporting cycle	TB 556	2.6	\$148	\$385	SOX 404
Baermann	Daniel	DBA	Staff	11/02/05	(TB 556) Performing Test of Controls	TB 556	2.6	\$148	\$385	SOX 404
Baermann	Daniel	DBA	Staff	11/02/05	(TB 556) Preparation of sample selection	TB 556	2.8	\$148	\$414	SOX 404
Baermann	Daniel	DBA	Staff	11/03/05	(TB 556) Interview with personnel of financial reporting cycle	TB 556	2.9	\$148	\$429	SOX 404
Baermann	Daniel	DBA	Staff	11/03/05	(TB 556) Performing Test of Controls	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/03/05	(TB 556) Documentation of test of controls activities performed	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/04/05	(TB 556) Interview with personnel of financial reporting cycle	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/04/05	(TB 556) Documentation of test of controls activities performed	TB 556	3.9	\$148	\$577	SOX 404
Baermann	Daniel	DBA	Staff	11/09/05	(TB 556) Working and clarification of review comments	TB 556	0.9	\$148	\$133	SOX 404
Baermann	Daniel	DBA	Staff	11/09/05	(TB 556) Working and clarification of review comments	TB 556	1.1	\$148	\$163	SOX 404
Baermann Total							40.0		\$5,920	
Bode	Frank	FBo	Staff	11/01/05	(TB 579) European EY conference call for Delphi Project Coordination	TB 579	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/01/05	(TB 556) Testing documentation for TB 579 (tests performed 31-Oct-05)	TB 556	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/01/05	(TB 579) Team briefing, test book preparation, testing plan	TB 579	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/02/05	(TB 579) Kick-off meeting with client, administration and briefing by manager	TB 579	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/02/05	(TB 579) Control testing revenue process	TB 579	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/02/05	(TB 579) Control testing documentation	TB 579	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/03/05	(TB 579) Meetings with local CFO, local chief accountant, local controller regarding documentation	TB 579	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	11/03/05	(TB 579) Control testing revenue process	TB 579	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/03/05	(TB 579) Control testing documentation	TB 579	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/04/05	(TB 579) Control testing documentation	TB 579	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/04/05	Accumulation of information related to preparation of fee application.	TB 579	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/04/05	(TB 579) Client-related Travel time	TB 579	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/04/05	(TB 579) Control testing revenue process, financial reporting process	TB 579	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Client-related Travel	TB 579	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Team briefing	TB 529	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Team briefing	TB 529	1.6	\$148	\$237	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Bode	Frank	FBo	Staff	11/07/05	Kick-Off Meeting with Internal Control Coordinator and Finance Manager for 2nd round testing	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Control testing fixed assets process (retest/roll forward)	TB 529	2.2	\$148	\$326	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Control testing inventory process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Accumulation of information related to preparation of fee application.	TB 529	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Control testing fixed assets process (retest/roll forward)	TB 529	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Control testing inventory process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Testing documentation	TB 529	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Control testing expenditure process (retest/roll forward)	TB 529	3.3	\$148	\$488	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Control testing inventory (retest / roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/10/05	Control testing financial statement closing process (retest / roll forward) - Control Documentation	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/10/05	Control testing revenue process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Client-related Travel	TB 529	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Accumulation of information related to preparation of fee application.	TB 529	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Control testing revenue process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/12/05	Accumulation of information related to preparation of fee application.	TB 529	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	11/14/05	Client-related Travel	TB 529	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/14/05	Team briefing, coordination of test work with ICC Mr. Sonneborn	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/14/05	Control testing fixed assets process (retest/roll forward)	TB 529	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/14/05	Development of testing plan for TB 005C3 Bad Salzdetfurth	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/15/05	Team coordination / Evaluation / Work paper review / Testing documentation	TB 529	3.4	\$148	\$503	SOX 404
Bode	Frank	FBo	Staff	11/15/05	Control testing fixed assets process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/15/05	Control testing inventory process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/16/05	Testing documentation / Team coordination / Coordination of visit and reception of Delphi internal auditor (E. Matusky)	TB 529	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/16/05	Control testing inventory process (retest/roll forward)	TB 529	3.4	\$148	\$503	SOX 404
Bode	Frank	FBo	Staff	11/16/05	Control testing fixed assets process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Control testing of VRF special additional controls (retest / roll forward)	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Meetings with Delphi internal auditor E. Matusky regarding status	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Control testing and test documentation for inventory process	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Control testing fixed assets process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/18/05	Team coordination, project reporting	TB 529	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	11/18/05	Accumulation of information related to preparation of fee application.	TB 529	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	11/18/05	Client-related Travel	TB 529	1.6	\$148	\$237	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Bode	Frank	FBo	Staff	11/18/05	Interim Meeting with Internal Control Coordinator for and Finance Manager 2nd round	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/18/05	testing, Project Reporting	TB 529	2.8	\$148	\$414	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Control inventory process (retest/roll forward) and testing documentation	TB 529	1.6	\$148	\$237	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Project support for other sites	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Inventory Process Testing	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Client-related Travel	TB 5C3	3.4	\$148	\$503	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Kick-Off Meeting with local ICC and Finance Manager	TB 529	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/22/05	Accumulation of information related to preparation of fee application.	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/22/05	Control testing inventory process (retest/roll forward)	TB 5C3	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Control testing revenue process (retest/roll forward)	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Control testing fixed assets process (retest/roll forward)	TB 5C3	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Control testing financial reporting process (retest/roll forward)	TB 5C3	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	11/24/05	Control testing of VRF special additional controls (retest / roll forward)	TB 5C3	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/24/05	Control testing and test documentation for inventory process	TB 5C3	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/24/05	Control testing financial reporting process (retest/roll forward)	TB 5C3	3.3	\$148	\$488	SOX 404
Bode	Frank	FBo	Staff	11/25/05	Accumulation of information related to preparation of fee application.	TB 5C3	0.9	\$148	\$133	SOX 404
Bode	Frank	FBo	Staff	11/25/05	Project coordination, project reporting	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/25/05	Client-related Travel	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/25/05	Control testing (various processes), remediation verification for remediation of accounts reconciliation weaknesses	TB 5C3	2.9	\$148	\$429	SOX 404
Bode	Frank	FBo	Staff	11/28/05	Meeting with local ICC and Finance Manager (Topic: remediation progress and testable controls / project coordination)	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/28/05	Client-related Travel	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/28/05	Testing documentation	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/28/05	Financial Reporting Process / Revenue Process Testing	TB 5C3	3.6	\$148	\$533	SOX 404
Bode	Frank	FBo	Staff	11/29/05	Accumulation of information related to preparation of fee application.	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/29/05	Closing Meeting with local ICC and Finance Manager	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/29/05	Preparation of closing meeting and reporting	TB 5C3	2.3	\$148	\$340	SOX 404
Bode	Frank	FBo	Staff	11/29/05	Control testing revenue process (retest/roll forward)	TB 5C3	3.8	\$148	\$562	SOX 404
Bode	Frank	FBo	Staff	11/30/05	Project wrap-up, finishing of client documentation	TB 5C3	2.1	\$148	\$311	SOX 404
Bode	Frank	FBo	Staff	11/30/05	Client-related Travel	TB 5C3	2.6	\$148	\$385	SOX 404
Bode	Frank	FBo	Staff	11/30/05	Project documentation and reporting, document review	TB 5C3	3.9	\$148	\$577	SOX 404
Bode	Frank	FBo	Staff	12/01/05	(TB 556) Preparation of closing meeting and reporting	TB 556	1.1	\$148	\$163	SOX 404
Bode	Frank	FBo	Staff	12/01/05	(TB 556) Chargeable Travel	TB 556	1.3	\$148	\$192	SOX 404
Bode	Frank	FBo	Staff	12/01/05	(TB 556) Closing Meeting with local ICC and Finance Manager	TB 556	2.4	\$148	\$355	SOX 404
Bode	Frank	FBo	Staff	12/01/05	(TB 556) Documentation of closing meeting and reporting	TB 556	3.7	\$148	\$548	SOX 404
Bode	Frank	FBo	Staff	12/02/05	(TB 556) Finishing of Documentation and final coordination with project manager	TB 556	1.9	\$148	\$281	SOX 404
Bode	Frank	FBo	Staff	12/02/05	Accumulation of information related to preparation of fee application.	TB 5C3	1.9	\$148	\$281	SOX 404
Bode	Frank	FBo	Staff	12/02/05	(TB 556) Project coordination, project reporting	TB 556	2.1	\$148	\$311	SOX 404

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Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Christ	Philip	PCh	Staff	11/17/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	3.9	\$148	\$577	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Accumulation of information related to preparation of fee application.	TB 529	1.1	\$148	\$163	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Client-related Travel	TB 529	1.1	\$148	\$163	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Control testing revenue process (retest/roll forward)	TB 529	2.6	\$148	\$385	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	2.9	\$148	\$429	SOX 404
Christ	Philip	PCh	Staff	11/21/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	1.1	\$148	\$163	SOX 404
Christ	Philip	PCh	Staff	11/21/05	Client-related Travel	TB 529	1.6	\$148	\$237	SOX 404
Christ	Philip	PCh	Staff	11/21/05	Control testing revenue process (retest/roll forward)	TB 529	3.7	\$148	\$548	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	1.1	\$148	\$163	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Client-related Travel	TB 529	1.6	\$148	\$237	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Control testing revenue process (retest/roll forward)	TB 529	3.4	\$148	\$503	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 529	3.9	\$148	\$577	SOX 404
Christ	Philip	PCh	Staff	11/23/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	1.6	\$148	\$237	SOX 404
Christ	Philip	PCh	Staff	11/23/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	2.7	\$148	\$400	SOX 404
Christ	Philip	PCh	Staff	11/23/05	Control testing revenue process (retest/roll forward)	TB 588	3.4	\$148	\$503	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Control testing revenue process (retest/roll forward)	TB 588	0.6	\$148	\$89	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Driving time to change sites	TB 588	0.7	\$148	\$104	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	1.4	\$148	\$207	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Control testing revenue process (retest/roll forward)	TB 588	1.6	\$148	\$237	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Control testing revenue process (retest/roll forward)	TB 588	2.1	\$148	\$311	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	3.4	\$148	\$503	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	1.1	\$148	\$163	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Client-related Travel	TB 588	1.6	\$148	\$237	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Control testing revenue process (retest/roll forward)	TB 588	2.1	\$148	\$311	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Control testing revenue process (retest/roll forward) / Testing Documentation	TB 588	3.7	\$148	\$548	SOX 404
Christ	Philip	PCh	Staff	12/01/05	Chargeable Travel	TB 556	0.8	\$148	\$118	SOX 404
Christ	Philip	PCh	Staff	12/01/05	Preparation for Final Meeting	TB 556	0.9	\$148	\$133	SOX 404
Christ	Philip	PCh	Staff	12/01/05	Final Meeting with EY Germany and Delphi management	TB 556	1.3	\$148	\$192	SOX 404
Christ	Philip	PCh	Staff	12/01/05	Documentation after Final Meeting	TB 556	2.2	\$148	\$326	SOX 404
Christ	Philip	PCh	Staff	12/02/05	Accumulation of information related to preparation of fee application.	TB 556	3.8	\$148	\$562	SOX 404
Christ	Philip	PCh	Staff	12/02/05	Accumulation of information related to preparation of fee application.	TB 556	2.6	\$148	\$385	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Christ	Philip	PCh	Staff	12/02/05	(TB 556) Documentation after Final Meeting	TB 556	3.9	\$148	\$577	SOX 404
Loczewski	Thomas	TLO	Manager	11/03/05	(TB 529) Participation in global conference call with Delphi core team	TB 529	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/04/05	(TB 529) Review of status and findings of local audit team.	TB 529	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/04/05	(TB 556) Correspondence with and review of status and findings of local audit team.	TB 556	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/08/05	(TB 529) Correspondence with and guidance of local audit team.	TB 529	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/09/05	(TB 579) Participation in European Delphi team conference call	TB 579	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/10/05	(TB 556) Correspondence regarding review comments of site findings.	TB 556	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/10/05	(TB 579) Correspondence with and guidance of local audit team.	TB 579	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/11/05	(TB 588) Guidance to local audit team regarding preparations for round two testing.	TB 588	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/11/05	(TB 5C3) Guidance to local audit team regarding preparations for round two testing.	TB 5C3	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/11/05	(TB 579) Correspondence with and guidance of local audit team.	TB 579	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/11/05	(TB 529) Correspondence with and guidance of local audit team.	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/15/05	(TB 529) Guidance to local audit team regarding round two testing activities.	TB 529	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	11/16/05	(TB 579) Guidance to local audit team regarding round two testing activities.	TB 579	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/16/05	(TB 529) Guidance to local audit team regarding round two testing activities.	TB 529	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/16/05	(TB 529) Participation in European conference call with EY Delphi team regarding project status	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 556) Guidance to local audit team regarding round two testing activities.	TB 556	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 588) Guidance to local audit team regarding round two testing activities.	TB 588	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 5C3) Guidance to local audit team regarding round two testing activities.	TB 5C3	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 529) Participation in global conference call with Delphi core team regarding project status	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 529) Meeting with local Finance Manager, ICC, and Delphi Lead Validator regarding site status	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 529) Meeting with Delphi Lead Validator regarding site status	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	(TB 529) Review of status and findings of local audit team.	TB 529	3.9	\$260	\$1,014	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	(TB 529) Guidance to local audit team regarding round two testing activities.	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	(TB 5C3) Guidance to local audit team regarding round two testing activities.	TB 5C3	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	(TB 588) Performing test of controls.	TB 588	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	(TB 588) Documenting test of controls activities.	TB 588	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	(TB 556) Reviewing test of controls documentation.	TB 556	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	(TB 588) Participation in global conference call with Delphi core team	TB 588	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	(TB 5C3) Guidance to local audit team regarding round two testing activities.	TB 5C3	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	(TB 588) Performing test of controls.	TB 588	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	(TB 588) Documenting test of controls activities.	TB 588	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	(TB 579) Documenting test of controls activities.	TB 579	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	(TB 579) Closing Meeting with Finance Manager	TB 579	3.9	\$260	\$1,014	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Loczewski	Thomas	TLO	Manager	11/24/05	(TB 579) Reviewing test of controls documentation.	TB 579	3.9	\$260	\$1,014	SOX 404
Loczewski	Thomas	TLO	Manager	11/25/05	(TB 579) Reviewing test of controls documentation.	TB 579	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/25/05	(TB 588) Guidance to local audit team regarding round two testing activities.	TB 588	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/25/05	(TB 529) Guidance to local audit team regarding round two testing activities.	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/25/05	(TB 529) Guidance to local audit team regarding round two testing activities.	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/25/05	(TB 529) Correspondence with local Finance Manager on site documents	TB 529	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	(TB 529) Meeting with Delphi Lead Validator on site status	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	(TB 529) Reviewing test of controls documentation.	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	(TB 529) Performing test of controls.	TB 529	3.9	\$260	\$1,014	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	(TB 529) Documenting test of controls activities.	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	(TB 579) Reviewing test of controls documentation.	TB 579	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	(TB 588) Meeting with Delphi Lead Validator on site status	TB 588	2.2	\$260	\$572	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	(TB 588) Meeting with local Finance Manager, ICC, and Delphi Lead Validator on site status	TB 588	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	(TB 529) Participation in European Delphi team conference call	TB 529	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	11/30/05	(TB 529) Performing test of controls.	TB 529	2.9	\$260	\$754	SOX 404
Loczewski	Thomas	TLO	Manager	11/30/05	(TB 529) Reviewing test of controls documentation.	TB 529	3.9	\$260	\$1,014	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	(TB 556) Guidance to local audit team regarding round two testing activities.	TB 556	0.9	\$260	\$234	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	(TB 529) Correspondence with local Finance Manager on site documents	TB 529	1.1	\$260	\$286	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	(TB 529) Documenting test of controls activities.	TB 529	1.2	\$260	\$312	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	(TB 529) Meeting with local ICC on site status	TB 529	1.7	\$260	\$442	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	(TB 529) Performing test of controls.	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 529) Closing Meeting with Finance Manager and ICC.	TB 529	2.8	\$260	\$728	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 556) Final Reporting for Round 2 testing.	TB 556	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 529) Final Reporting for Round 2 testing.	TB 529	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 529) Final Reporting for Round 2 testing.	TB 529	0.6	\$260	\$156	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 529) Final Reporting for Round 2 testing.	TB 529	0.7	\$260	\$182	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 529) Final Reporting for Round 2 testing.	TB 529	2.1	\$260	\$546	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 588) Closing Meeting with Finance Manager and ICC.	TB 588	2.8	\$260	\$728	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	(TB 588) Reviewing test of controls documentation.	TB 588	3.1	\$260	\$806	SOX 404
Loczewski Total							110.9		\$28,834	
Lohrum	Markus	ML	Senior	11/07/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	1.6	\$195	\$312	SOX 404
Lohrum	Markus	ML	Senior	11/07/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/07/05	(TB 579) Planning testing of financial reporting	TB 579	3.4	\$195	\$663	SOX 404
Lohrum	Markus	ML	Senior	11/08/05	(TB 579) Review of prepared documentation for sample selection test of controls financial reporting	TB 579	2.8	\$195	\$546	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Lohrum	Markus	ML	Senior	11/08/05	(TB 579) Request for samples selected for test of controls financial reporting	TB 579	2.9	\$195	\$566	SOX 404
Lohrum	Markus	ML	Senior	11/08/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.3	\$195	\$644	SOX 404
Lohrum	Markus	ML	Senior	11/09/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	1.3	\$195	\$254	SOX 404
Lohrum	Markus	ML	Senior	11/09/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	1.4	\$195	\$273	SOX 404
Lohrum	Markus	ML	Senior	11/09/05	(TB 579) Request for samples selected for test of controls financial reporting	TB 579	3.1	\$195	\$605	SOX 404
Lohrum	Markus	ML	Senior	11/09/05	(TB 579) Review of prepared documentation for sample selection test of controls financial reporting	TB 579	3.2	\$195	\$624	SOX 404
Lohrum	Markus	ML	Senior	11/10/05	(TB 579) Interview with safeguarding of assets employees regarding individual test of controls	TB 579	1.1	\$195	\$215	SOX 404
Lohrum	Markus	ML	Senior	11/10/05	(TB 579) Review of prepared documentation safeguarding of assets	TB 579	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/10/05	(TB 579) Review of prepared documentation for sample selection test of controls financial reporting	TB 579	1.6	\$195	\$312	SOX 404
Lohrum	Markus	ML	Senior	11/10/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.4	\$195	\$663	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	(TB 579) Accumulation of information related to preparation of fee application.	TB 579	0.8	\$195	\$156	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	(TB 579) Review of prepared documentation expenditure	TB 579	1.9	\$195	\$371	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	(TB 579) Documentation of test of control activities performed safeguarding of assets	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/14/05	(TB 588) Planning of testing for Phase 2	TB 588	1.1	\$195	\$215	SOX 404
Lohrum	Markus	ML	Senior	11/14/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/14/05	(TB 579) Review of prepared documentation for sample selection test of controls expenditure	TB 579	3.6	\$195	\$702	SOX 404
Lohrum	Markus	ML	Senior	11/14/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.8	\$195	\$741	SOX 404
Lohrum	Markus	ML	Senior	11/15/05	(TB 579) Review revenue testing	TB 579	0.9	\$195	\$176	SOX 404
Lohrum	Markus	ML	Senior	11/15/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	2.6	\$195	\$507	SOX 404
Lohrum	Markus	ML	Senior	11/15/05	(TB 579) Interview with expenditure employee regarding individual test of controls	TB 579	3.2	\$195	\$624	SOX 404
Lohrum	Markus	ML	Senior	11/15/05	(TB 579) Review revenue testing	TB 579	3.8	\$195	\$741	SOX 404
Lohrum	Markus	ML	Senior	11/16/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	1.1	\$195	\$215	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Lohrum	Markus	ML	Senior	11/16/05	(TB 579) Preparing Testing Exhibit	TB 579	2.6	\$195	\$507	SOX 404
Lohrum	Markus	ML	Senior	11/16/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.3	\$195	\$644	SOX 404
Lohrum	Markus	ML	Senior	11/16/05	(TB 579) Documentation of test of control activities performed expenditure	TB 579	3.6	\$195	\$702	SOX 404
Lohrum	Markus	ML	Senior	11/17/05	(TB 579) Review of prepared documentation safeguarding of assets	TB 579	1.6	\$195	\$312	SOX 404
Lohrum	Markus	ML	Senior	11/17/05	(TB 579) Documentation of test of control activities performed expenditure	TB 579	2.8	\$195	\$546	SOX 404
Lohrum	Markus	ML	Senior	11/17/05	(TB 579) Review of prepared documentation fixed assets	TB 579	2.9	\$195	\$566	SOX 404
Lohrum	Markus	ML	Senior	11/17/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.1	\$195	\$605	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	Accumulation of information related to preparation of fee application.	TB 579	0.6	\$195	\$117	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	Accumulation of information related to preparation of fee application.	TB 579	0.9	\$195	\$176	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	(TB 579) Meeting with engagement management on project status	TB 579	1.4	\$195	\$273	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	(TB 579) Documentation of test of control activities performed expenditure	TB 579	3.7	\$195	\$722	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	1.8	\$195	\$351	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	(TB 579) Documentation of test of control activities performed expenditure	TB 579	2.7	\$195	\$527	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	(TB 579) Review Expenditure	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.6	\$195	\$702	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	(TB 579) Review fixed assets	TB 579	3.8	\$195	\$741	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	(TB 579) Documentation of test of control activities performed expenditure	TB 579	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	(TB 579) Interview with financial reporting regarding individual test of controls	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	(TB 579) Review prepared documentation inventory	TB 579	3.3	\$195	\$644	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	3.4	\$195	\$663	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	1.4	\$195	\$273	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	(TB 579) Meeting with site management regarding testing	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	(TB 579) Travel time	TB 579	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	(TB 579) Meeting with site management to discuss deficiencies	TB 579	2.6	\$195	\$507	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	(TB 579) Preparing exhibit J K	TB 579	3.9	\$195	\$761	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Lohrum	Markus	ML	Senior	11/25/05	(TB 579) Documentation of test of control activities performed financial reporting	TB 579	2.4	\$195	\$468	SOX 404
Lohrum	Markus	ML	Senior	11/25/05	(TB 579) Review prepared documentation employee costs	TB 579	2.6	\$195	\$507	SOX 404
Lohrum	Markus	ML	Senior	11/25/05	(TB 579) Review prepared documentation treasury	TB 579	3.1	\$195	\$605	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	(TB 588) Travel time	TB 588	0.9	\$195	\$176	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	(TB 588) Planning meeting with engagement management	TB 588	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	(TB 588) Review of prepared documentation for sample selection test of controls	TB 588	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	Inventory, Revenue	TB 588	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	(TB 588) Starting Meeting with client	TB 588	1.6	\$195	\$312	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	(TB 579) Preparing Testing Exhibit J K	TB 579	3.6	\$195	\$702	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	(TB 588) Review of prepared documentation for sample selection test of controls Revenue	TB 588	1.4	\$195	\$273	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	(TB 588) Review of prepared documentation for sample selection test of controls roll forward testing	TB 588	1.7	\$195	\$332	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	(TB 579) Preparing Testing Exhibit J K	TB 579	3.1	\$195	\$605	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	(TB 588) Documentation of test of control activities performed revenue	TB 588	3.4	\$195	\$663	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	(TB 588) Planning meeting with engagement management	TB 588	0.6	\$195	\$117	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	Accumulation of information related to preparation of fee application.	TB 588	0.8	\$195	\$156	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	(TB 588) Review of prepared documentation for sample selection test of controls payroll	TB 588	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	(TB 588) Interview with revenue employees regarding individual test of controls	TB 588	2.2	\$195	\$429	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	(TB 588) Documentation of test of control activities performed revenue	TB 588	3.4	\$195	\$663	SOX 404
Lohrum	Markus	ML	Senior	12/01/05	(TB 588) Request for samples selected for test of controls	TB 588	2.4	\$195	\$468	SOX 404
Lohrum	Markus	ML	Senior	12/01/05	(TB 588) Preparing Testing Exhibit J	TB 588	3.2	\$195	\$624	SOX 404
Lohrum	Markus	ML	Senior	12/01/05	(TB 588) Review of prepared documentation for sample selection test of controls	TB 588	3.6	\$195	\$702	SOX 404
Lohrum	Markus	ML	Senior	12/01/05	(TB 588) Documentation of test of control activities performed	TB 588	3.8	\$195	\$741	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	(TB 588) Travel time	TB 588	1.1	\$195	\$215	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	(TB 588) Closing Meeting with EY Germany and Delphi management	TB 588	1.2	\$195	\$234	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	(TB 588) Documentation of test of control activities performed	TB 588	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	(TB 588) Preparing Testing Exhibit K	TB 588	3.6	\$195	\$702	SOX 404
Lohrum Total							190.0		\$37,050	
Roß	Thorsten	TRO	Staff	11/01/05	(TB 579) Review of prepared documentation for sample selection of test of controls (general)	TB 579	1.1	\$148	\$163	SOX 404
Roß	Thorsten	TRO	Staff	11/01/05	(TB 579) Review of prepared documentation for sample selection of test of controls (general)	TB 579	3.9	\$148	\$577	SOX 404
Roß	Thorsten	TRO	Staff	11/02/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.1)	TB 579	0.7	\$148	\$104	SOX 404
Roß	Thorsten	TRO	Staff	11/02/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.3)	TB 579	0.8	\$148	\$118	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Rob	Thorsten	TRo	Staff	11/02/05	(TB 579) Documentation of test of control activities performed (No. 4.1.3)	TB 579	1.6	\$148	\$237	SOX 404
Rob	Thorsten	TRo	Staff	11/02/05	(TB 579) Documentation of test of control activities performed (No. 4.1.1)	TB 579	1.7	\$148	\$252	SOX 404
Rob	Thorsten	TRo	Staff	11/02/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.3)	TB 579	2.1	\$148	\$311	SOX 404
Rob	Thorsten	TRo	Staff	11/02/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.1)	TB 579	2.2	\$148	\$326	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.3.1)	TB 579	0.3	\$148	\$44	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.4)	TB 579	0.7	\$148	\$104	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Documentation of test of control activities performed (No. 4.3.1)	TB 579	0.7	\$148	\$104	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.3.1)	TB 579	1.2	\$148	\$178	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Documentation of test of control activities performed (No. 4.1.4)	TB 579	2.9	\$148	\$429	SOX 404
Rob	Thorsten	TRo	Staff	11/03/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.4)	TB 579	3.1	\$148	\$459	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.3)	TB 579	0.7	\$148	\$104	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.4)	TB 579	0.8	\$148	\$118	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.1)	TB 579	0.8	\$148	\$118	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.3)	TB 579	1.2	\$148	\$178	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.4.1)	TB 579	1.2	\$148	\$178	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.4)	TB 579	1.8	\$148	\$266	SOX 404
Rob	Thorsten	TRo	Staff	11/04/05	(TB 579) Documentation of test of control activities performed (No. 4.1.4)	TB 579	2.6	\$148	\$385	SOX 404
Rob	Thorsten	TRo	Staff	11/07/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4)	TB 579	1.2	\$148	\$178	SOX 404
Rob	Thorsten	TRo	Staff	11/07/05	(TB 579) Documentation of test of control activities performed (No. 4.4.1)	TB 579	1.9	\$148	\$281	SOX 404
Rob	Thorsten	TRo	Staff	11/07/05	(TB 579) Documentation of test of control activities performed (No. 4.3)	TB 579	2.1	\$148	\$311	SOX 404
Rob	Thorsten	TRo	Staff	11/07/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4)	TB 579	3.8	\$148	\$562	SOX 404
Rob	Thorsten	TRo	Staff	11/08/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4)	TB 579	0.7	\$148	\$104	SOX 404
Rob	Thorsten	TRo	Staff	11/08/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.2.1)	TB 579	1.6	\$148	\$237	SOX 404
Rob	Thorsten	TRo	Staff	11/08/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.2.1)	TB 579	2.9	\$148	\$429	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Rob	Thorsten	TRo	Staff	11/08/05	(TB 579) Documentation of test of control activities performed (No. 4.2.1)	TB 579	3.9	\$148	\$577	SOX 404
Rob	Thorsten	TRo	Staff	11/09/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.5)	TB 579	2.7	\$148	\$400	SOX 404
Rob	Thorsten	TRo	Staff	11/09/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.5)	TB 579	3.1	\$148	\$459	SOX 404
Rob	Thorsten	TRo	Staff	11/09/05	(TB 579) Documentation of test of control activities performed (No. 4.1.5)	TB 579	3.2	\$148	\$474	SOX 404
Rob	Thorsten	TRo	Staff	11/10/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 4.1.5)	TB 579	2.6	\$148	\$385	SOX 404
Rob	Thorsten	TRo	Staff	11/10/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.5)	TB 579	3.1	\$148	\$459	SOX 404
Rob	Thorsten	TRo	Staff	11/10/05	(TB 579) Documentation of test of control activities performed (No. 4.1.5)	TB 579	3.9	\$148	\$577	SOX 404
Rob	Thorsten	TRo	Staff	11/11/05	(TB 579) Documentation of test of control activities performed (No. 4)	TB 579	1.1	\$148	\$163	SOX 404
Rob	Thorsten	TRo	Staff	11/11/05	(TB 579) Administrative work regarding time & expenses	TB 579	2.1	\$148	\$311	SOX 404
Rob	Thorsten	TRo	Staff	11/11/05	(TB 579) Documentation of test of control activities performed (No. 4.1.5)	TB 579	2.2	\$148	\$326	SOX 404
Rob	Thorsten	TRo	Staff	11/11/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 1)	TB 579	2.7	\$148	\$400	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 1.2)	TB 579	0.3	\$148	\$44	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 1.3)	TB 579	0.7	\$148	\$104	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Review of prepared documentation for sample selection of test of controls (No. 1.1)	TB 579	0.8	\$148	\$118	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Documentation of test of control activities performed (No. 4.1.3)	TB 579	1.2	\$148	\$178	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Interview with revenue personnel regarding individual test of controls (No. 4.1.1)	TB 579	1.6	\$148	\$237	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.2)	TB 579	2.4	\$148	\$355	SOX 404
Rob	Thorsten	TRo	Staff	11/14/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.1)	TB 579	2.6	\$148	\$385	SOX 404
Rob	Thorsten	TRo	Staff	11/15/05	(TB 579) Documentation of test of control activities performed (No. 1.1.3.2)	TB 579	1.7	\$148	\$252	SOX 404
Rob	Thorsten	TRo	Staff	11/15/05	(TB 579) Documentation of test of control activities performed (No. 1.1.2.1)	TB 579	2.4	\$148	\$355	SOX 404
Rob	Thorsten	TRo	Staff	11/15/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.2)	TB 579	2.6	\$148	\$385	SOX 404
Rob	Thorsten	TRo	Staff	11/15/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.1)	TB 579	3.8	\$148	\$562	SOX 404
Rob	Thorsten	TRo	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.3.1)	TB 579	0.2	\$148	\$30	SOX 404
Rob	Thorsten	TRo	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.2.1)	TB 579	0.3	\$148	\$44	SOX 404
Rob	Thorsten	TRo	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.4.2)	TB 579	0.4	\$148	\$59	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.2)	TB 579	0.6	\$148	\$89	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.4)	TB 579	0.6	\$148	\$89	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.1.2.4)	TB 579	0.8	\$148	\$118	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.4.2)	TB 579	1.2	\$148	\$178	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.1)	TB 579	1.3	\$148	\$192	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.3)	TB 579	2.3	\$148	\$340	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	(TB 579) Documentation of test of control activities performed (No. 1.1.2.2)	TB 579	2.8	\$148	\$414	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	(TB 579) Documentation of test of control activities performed (No. 1.3.1)	TB 579	1.2	\$148	\$178	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	(TB 579) Documentation of test of control activities performed (No. 1.1.1)	TB 579	1.3	\$148	\$192	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	(TB 579) Documentation of test of control activities performed (No. 1.1.3)	TB 579	1.6	\$148	\$237	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.3)	TB 579	2.7	\$148	\$400	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.1)	TB 579	3.8	\$148	\$562	SOX 404
Roß	Thorsten	TRO	Staff	11/18/05	(TB 579) Documentation of test of control activities performed (No. 4)	TB 579	0.9	\$148	\$133	SOX 404
Roß	Thorsten	TRO	Staff	11/18/05	(TB 579) Interview with fixed assets personnel regarding individual test of controls (No. 1.1)	TB 579	1.1	\$148	\$163	SOX 404
Roß	Thorsten	TRO	Staff	11/18/05	(TB 579) Documentation of test of control activities performed (No. 1.1.1)	TB 579	1.1	\$148	\$163	SOX 404
Roß	Thorsten	TRO	Staff	11/18/05	(TB 579) Documentation of test of control activities performed (No. 1.1.2)	TB 579	1.2	\$148	\$178	SOX 404
Roß	Thorsten	TRO	Staff	11/18/05	(TB 579) Documentation of test of control activities performed (No. 1)	TB 579	1.2	\$148	\$178	SOX 404
Roß Total	Thorsten	TRO	Staff	11/18/05	Accumulation of information related to preparation of fee application.	TB 579	2.4	\$148	\$355	SOX 404
Schur	Martin	MSc	Staff	11/14/05	Control testing expenditure process (retest/roll forward)	TB 529	126.0		\$18,648	SOX 404
Schur	Martin	MSc	Staff	11/15/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404
Schur	Martin	MSc	Staff	11/16/05	Client-related Travel	TB 529	3.9	\$148	\$592	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Control testing expenditure process Testing Documentation	TB 529	2.1	\$148	\$296	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Client-related Travel	TB 529	2.1	\$148	\$296	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Accumulation of information related to preparation of fee application.	TB 529	2.1	\$148	\$296	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Review revenue process	TB 529	2.1	\$148	\$296	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Control testing expenditure process (retest/roll forward)	TB 529	2.6	\$148	\$370	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Control testing expenditure process (retest/roll forward)	TB 529	2.9	\$148	\$444	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404
Schur	Martin	MSc	Staff	11/17/05	Control testing revenue process (retest/roll forward)	TB 529	3.9	\$148	\$592	SOX 404
Schur	Martin	MSc	Staff	11/18/05	Control testing expenditure process (retest/roll forward)	TB 529	2.6	\$148	\$370	SOX 404
Schur	Martin	MSc	Staff	11/18/05	Control testing expenditure process (retest/roll forward)	TB 529	3.9	\$148	\$592	SOX 404
Schur	Martin	MSc	Staff	11/18/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Schurr	Martin	MSC	Staff	11/19/05	Control testing revenue process (retest/roll forward)	TB 529	2.1	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	11/19/05	Control testing expenditure process (retest/roll forward)	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/19/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/21/05	Control testing expenditure process Testing Documentation	TB 529	2.1	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	11/21/05	Client-related Travel	TB 529	2.6	\$148	\$370	SOX 404
Schurr	Martin	MSC	Staff	11/21/05	Control testing expenditure process (retest/roll forward)	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/22/05	Control testing expenditure process (retest/roll forward)	TB 529	0.9	\$148	\$148	SOX 404
Schurr	Martin	MSC	Staff	11/22/05	Control testing expenditure process (retest/roll forward)	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/23/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/23/05	Control testing expenditure process (retest/roll forward)	TB 529	2.9	\$148	\$444	SOX 404
Schurr	Martin	MSC	Staff	11/23/05	Control testing revenue process	TB 529	2.9	\$148	\$444	SOX 404
Schurr	Martin	MSC	Staff	11/24/05	Control testing inventory process (retest/roll forward)	TB 529	3.4	\$148	\$518	SOX 404
Schurr	Martin	MSC	Staff	11/24/05	Control testing expenditure process (retest/roll forward)	TB 529	2.6	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	11/24/05	Control testing expenditure process Testing Documentation	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/25/05	Accumulation of information related to preparation of fee application.	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/25/05	Control testing inventory process Testing Documentation	TB 529	0.9	\$148	\$148	SOX 404
Schurr	Martin	MSC	Staff	11/25/05	Control testing inventory process (retest/roll forward)	TB 529	2.6	\$148	\$370	SOX 404
Schurr	Martin	MSC	Staff	11/25/05	Control testing inventory process (retest/roll forward)	TB 529	2.9	\$148	\$444	SOX 404
Schurr	Martin	MSC	Staff	11/25/05	Client-related Travel	TB 529	3.9	\$148	\$592	SOX 404
Schurr	Martin	MSC	Staff	11/28/05	Control testing revenue process Testing Documentation	TB 529	2.9	\$148	\$429	SOX 404
Schurr	Martin	MSC	Staff	11/28/05	Client-related Travel	TB 529	2.9	\$148	\$429	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Control testing revenue process (retest/roll forward)	TB 529	3.9	\$148	\$577	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Control testing fixed assets process Testing Documentation	TB 529	0.9	\$148	\$133	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Control testing inventory process (retest/roll forward)	TB 529	2.1	\$148	\$311	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Control testing inventory process (retest/roll forward)	TB 529	2.1	\$148	\$311	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Control testing fixed assets process (retest/roll forward)	TB 529	2.3	\$148	\$340	SOX 404
Schurr	Martin	MSC	Staff	11/29/05	Closing meeting	TB 529	2.9	\$148	\$429	SOX 404
Schurr	Martin	MSC	Staff	11/30/05	Client-related Travel	TB 529	1.6	\$148	\$222	SOX 404
Schurr	Martin	MSC	Staff	11/30/05	Control testing inventory process (retest/roll forward)	TB 529	1.6	\$148	\$222	SOX 404
Schurr	Martin	MSC	Staff	11/30/05	Control testing revenue process (retest/roll forward)	TB 529	2.1	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	11/30/05	Control testing revenue process Testing Documentation	TB 529	2.1	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	11/30/05	Control testing inventory process (retest/roll forward)	TB 529	2.1	\$148	\$296	SOX 404
Schurr	Martin	MSC	Staff	12/01/05	Control testing revenue process (retest/roll forward)	TB 529	2.2	\$148	\$326	SOX 404
Schurr	Martin	MSC	Staff	12/01/05	Control testing revenue process (retest/roll forward)	TB 529	3.7	\$148	\$548	SOX 404
Schurr	Martin	MSC	Staff	12/02/05	Accumulation of information related to preparation of fee application.	TB 529	2.1	\$148	\$311	SOX 404
Schurr	Martin	MSC	Staff	12/02/05	Control testing revenue process Testing Documentation	TB 529	2.4	\$149	\$358	SOX 404
Schurr	Martin	MSC	Staff	12/02/05	Work paper Documentation and review (revenue/expenditure)	TB 529	3.8	\$148	\$562	SOX 404
Schurr Total							144.5		\$21,388	
Voelmeke	Bend	BVO	Staff	11/03/05	(TB 579) Journey to Nurnberg	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bend	BVO	Staff	11/03/05	(TB 579) Sample selection of supplier master file (3.1.2.1)	TB 579	2.6	\$148	\$385	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Voelmeke	Bernd	BVO	Staff	11/03/05	(TB 579) Testing that sample pay on receipt incidents agree with the policy (3.3.1.2)	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/03/05	(TB 579) Sample selection of pay on receipt incidents (3.3.1.2)	TB 579	3.4	\$148	\$503	SOX 404
Voelmeke	Bernd	BVO	Staff	11/04/05	(TB 579) Administrative work regarding time and expenses	TB 579	2.1	\$148	\$311	SOX 404
Voelmeke	Bernd	BVO	Staff	11/04/05	(TB 579) Journey back to Frankfurt	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/04/05	(TB 579) Interview with finance personnel regarding changes to supplier master file	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/04/05	(3.1.2.1)	TB 579	2.6	\$148	\$385	SOX 404
Voelmeke	Bernd	BVO	Staff	11/21/05	(TB 579) Interview and sample selection (3.2.2.2)	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/21/05	(TB 579) Journey to Nürnberg	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/21/05	(TB 579) Filing of evidences and documentation (3.3.1.2)	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/22/05	(TB 579) Sample testing - incoming goods (3.2.2.2)	TB 579	2.6	\$148	\$385	SOX 404
Voelmeke	Bernd	BVO	Staff	11/22/05	(TB 579) Interview (7.2.1.2)	TB 579	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/22/05	(TB 579) Documentation (7.2.1.2)	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/23/05	(TB 579) Interview - balance sheet reserves (3.2.2.2)	TB 579	2.1	\$148	\$311	SOX 404
Voelmeke	Bernd	BVO	Staff	11/23/05	(TB 579) Testing - balance sheet reserves (3.2.2.2)	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/23/05	(TB 579) Updating documentation (3.2.2.2)	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/24/05	(TB 579) Closing meeting with EY Germany and Delphi management	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/24/05	(TB 579) Journey back to Frankfurt	TB 579	3.9	\$148	\$577	SOX 404
Voelmeke	Bernd	BVO	Staff	11/24/05	(TB 579) Re-requesting of sample (3.2.2.2)	TB 579	0.7	\$148	\$104	SOX 404
Voelmeke	Bernd	BVO	Staff	11/25/05	(TB 579) Review of 7.2.1.2	TB 579	2.6	\$148	\$385	SOX 404
Voelmeke	Bernd	BVO	Staff	11/25/05	(TB 579) Updating documentation	TB 579	3.8	\$148	\$562	SOX 404
Voelmeke	Bernd	BVO	Staff	11/28/05	(TB 588) Completion of 3.2.2.2 (Nürnberg)	TB 588	0.9	\$148	\$133	SOX 404
Voelmeke	Bernd	BVO	Staff	11/28/05	(TB 588) Journey to Wiefel	TB 588	1.3	\$148	\$192	SOX 404
Voelmeke	Bernd	BVO	Staff	11/28/05	(TB 588) Preparation 2.4.1.2 / 2.4.1.1	TB 588	1.7	\$148	\$252	SOX 404
Voelmeke	Bernd	BVO	Staff	11/28/05	(TB 588) Preparation 2.3.2.1	TB 588	1.8	\$148	\$266	SOX 404
Voelmeke	Bernd	BVO	Staff	11/28/05	(TB 588) Meeting with Mr. Höser / Mr. Matyski to discuss site status	TB 588	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	11/29/05	(TB 588) 2.3.2.1 Sample Selection	TB 588	2.1	\$148	\$311	SOX 404
Voelmeke	Bernd	BVO	Staff	11/29/05	(TB 588) Interview Mr. Schulz (2.5.2.4 / 2.4.1.1 / 2.4.1.2)	TB 588	2.3	\$148	\$340	SOX 404
Voelmeke	Bernd	BVO	Staff	11/29/05	(TB 588) Interview Mrs. Lunnma (2.5.2.4 / 2.3.2.2)	TB 588	2.6	\$148	\$385	SOX 404
Voelmeke	Bernd	BVO	Staff	11/29/05	(TB 588) 2.4.1.1 + 2.4.1.2 Sample Selection	TB 588	3.8	\$148	\$562	SOX 404
Voelmeke	Bernd	BVO	Staff	11/30/05	(TB 588) 2.3.2.2 Sample Selection	TB 588	1.1	\$148	\$163	SOX 404
Voelmeke	Bernd	BVO	Staff	11/30/05	(TB 588) 2.5.2.4 + 2.5.2.1 Sample Selection	TB 588	2.6	\$148	\$385	SOX 404
Voelmeke	Bernd	BVO	Staff	11/30/05	(TB 588) 2.4.1.1 + 2.4.1.2 testing and documentation	TB 588	2.8	\$148	\$414	SOX 404
Voelmeke	Bernd	BVO	Staff	12/01/05	(TB 588) Interview Mrs. Lunnma (2.5.1.1 / 2.5.2.5)	TB 588	2.9	\$148	\$429	SOX 404
Voelmeke	Bernd	BVO	Staff	12/01/05	(TB 588) Documentation 2.5.2.5	TB 588	1.7	\$148	\$252	SOX 404
Voelmeke	Bernd	BVO	Staff	12/01/05	(TB 588) Preparing documentation 2.3.2.2.5.2.1+4.2.5.1.1	TB 588	2.1	\$148	\$311	SOX 404
Voelmeke	Bernd	BVO	Staff	12/01/05	(TB 588) 2.5.1.1 Testing and documentation	TB 588	3.1	\$148	\$459	SOX 404
Voelmeke	Bernd	BVO	Staff	12/02/05	(TB 588) 2.3.2.1 Testing and documentation	TB 588	3.1	\$148	\$459	SOX 404
Voelmeke	Bernd	BVO	Staff	12/02/05	(TB 588) Journey back to Frankfurt	TB 588	1.6	\$148	\$237	SOX 404
Voelmeke	Bernd	BVO	Staff	12/02/05	(TB 588) 2.5.2.1+4 testing and documentation	TB 588	1.9	\$148	\$281	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Voellmeke	Bernd	BVO	Staff	12/02/05	(TB 588) Documentation updates	TB 588	2.7	\$148	\$400	SOX 404
Voellmeke	Bernd	BVO	Staff	12/02/05	(TB 588) 2.5.2.1 +4 interview Rieger-Kantlak + Schulz	TB 588	3.8	\$148	\$562	SOX 404
Voellmeke Total							116.0		\$17,168	
					Grand Total		1,169.8		\$194,476	



INVOICE NUMBER: US0123046934

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Germany for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 17,922	\$ 17,922
	\$ 17,922	\$ 17,922

*Total Due*

**\$17,922.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

**CLIENT COPY**

**Ernst & Young - Germany**  
**Delphi Corporation**  
**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$8,984
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$6,209
Per Diem / Daily Allowance	\$2,691
Telecommunications	\$38
Miscellaneous	\$0
<b>Total</b>	<b>\$17,922</b>

Ernst & Young - Germany							Exchange Rate		
Delphi Corporation							\$1.30 EURO/US\$		
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Bacuerle	Marc	MB	Staff	11/29/05	Out of Town Travel - Lodging	(TB 588) Hotel Inter-Continental 1 night ( Mon - Tue )	125.00 €	\$162.50	SOX 404
Bacuerle	Marc	MB	Staff	12/01/05	Out of Town Travel - Lodging	(TB 588) Park Hotel Nimbrecht 2 nights ( Tue - Wed - Thu )	137.93 €	\$179.31	SOX 404
Bode	Frank	FBo	Staff	11/04/05	Out of Town Travel - Lodging	(TB 579) Hotel for 11/1 to 11/4	261.21 €	\$339.57	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Out of Town Travel - Lodging	(TB 529) Hotel at Wuppertal for 11/7 to 11/10	377.59 €	\$490.87	SOX 404
Bode	Frank	FBo	Staff	11/18/05	Out of Town Travel - Lodging	(TB 529) Hotel at Wuppertal for 11/14 to 11/18	272.40 €	\$354.12	SOX 404
Bode	Frank	FBo	Staff	11/21-25/05	Out of Town Travel - Lodging	(TB 5C3) Hotel for 11/21 to 11/24	259.68 €	\$337.58	SOX 404
Bode	Frank	FBo	Staff	11/28-30/05	Out of Town Travel - Lodging	(TB 5C3) Hotel for 11/28 to 11/30	69.50 €	\$90.35	SOX 404
Christ	Philip	PCh	Staff	11/11/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/7 to 11/11	272.40 €	\$354.12	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/14 to 11/17	547.41 €	\$711.63	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/21	68.10 €	\$88.53	SOX 404
Christ	Philip	PCh	Staff	11/23-25/05	Out of Town Travel - Lodging	(TB 588) Hotel for 11/23 to 11/25	137.93 €	\$179.31	SOX 404
Locewski	Thomas	TLO	Manager	11/17/05	Out of Town Travel - Lodging	(TB 529) Hotel while in Wuppertal for audit (11/16 - 11/17).	111.21 €	\$144.57	SOX 404
Locewski	Thomas	TLO	Manager	11/23/05	Out of Town Travel - Lodging	(TB 588) Hotel while in Wuhl (11/22 - 11/23).	68.97 €	\$89.66	SOX 404
Locewski	Thomas	TLO	Manager	11/30/05	Out of Town Travel - Lodging	(TB 588) Hotel while in Wuhl (11/28 - 11/30).	224.14 €	\$291.38	SOX 404
Locewski	Thomas	TLO	Manager	12/02/05	Out of Town Travel - Lodging	(TB 529) Hotel while in Wuppertal (11/30 - 12/02).	130.13 €	\$169.17	SOX 404
Lohrum	Markus	ML	Senior	11/11/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/7 to 11/10	391.21 €	\$508.57	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/14 to 11/17	348.28 €	\$452.76	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/23	219.83 €	\$285.78	SOX 404
Lohrum	Markus	ML	Senior	11/25/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/24	87.93 €	\$114.31	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Lohrum	Markus	ML	Senior	11/29/05	Out of Town Travel - Lodging	(TB 588) - Hotel for 11/28	109.20 €	\$141.96	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	Out of Town Travel - Lodging	(TB 588) Hotel while in Wiehl for 11/29 to 12/2	206.90 €	\$268.97	SOX 404
Roß	Thorsten	TRo	Staff	11/04/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/1 to 11/3	261.21 €	\$339.57	SOX 404
Roß	Thorsten	TRo	Staff	11/11/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/7 to 11/10	348.28 €	\$452.76	SOX 404
Roß	Thorsten	TRo	Staff	11/18/05	Out of Town Travel - Lodging	TB 579 - Hotel for 11/14 to 11/17	348.28 €	\$452.76	SOX 404
Schurr	Martin	MSc	Staff	11/18/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/14 to 11/18	316.00 €	\$410.80	SOX 404
Schurr	Martin	MSc	Staff	11/23/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/21 to 11/25	276.00 €	\$358.80	SOX 404
Schurr	Martin	MSc	Staff	11/28/05	Out of Town Travel - Lodging	(TB 529) Hotel for 11/28	36.74 €	\$47.76	SOX 404
Schurr	Martin	MSc	Staff	11/30/05	Out of Town Travel - Lodging	(TB 529) Hotel while in Wuppertal - 11/30	89.00 €	\$115.70	SOX 404
Voellmeke	Bernd	BVO	Staff	11/04/05	Out of Town Travel - Lodging	(TB 579) Hotel Maritim Nürnberg - 2 nights	174.14 €	\$226.38	SOX 404
Voellmeke	Bernd	BVO	Staff	11/24/05	Out of Town Travel - Lodging	(TB 579) Park hotel Furth - 3 nights	219.83 €	\$285.78	SOX 404
Voellmeke	Bernd	BVO	Staff	12/02/05	Out of Town Travel - Lodging	(TB 588) Intercontinental Cologne - 1 night	112.07 €	\$145.69	SOX 404
Voellmeke	Bernd	BVO	Staff	12/02/05	Out of Town Travel - Lodging	(TB 588) Hotel while in Wiehl (11/29 - 12/02)	206.90 €	\$268.97	SOX 404
Baeuerle	Marc	MB	Staff	11/28/05	Out of Town Travel - Transportation	Mileage - (TB 588) Travel from Giessen to Wiehl-Bornig	48.79 €	\$63.43	SOX 404
Baeuerle	Marc	MB	Staff	11/28/05	Out of Town Travel - Transportation	Mileage - (TB 588) Travel from Wiehl-Bornig to Cologne (co-driver: Eric Matuski - Delphi)	20.50 €	\$26.65	SOX 404
Baeuerle	Marc	MB	Staff	11/29/05	Out of Town Travel - Transportation	(TB 588) Car parking for 1 night in Cologne	12.93 €	\$16.81	SOX 404
Baeuerle	Marc	MB	Staff	11/29/05	Out of Town Travel - Transportation	Mileage - (TB 588) Travel from Cologne to Wiehl-Bornig	20.50 €	\$26.65	SOX 404
Baeuerle	Marc	MB	Staff	11/29/05	Out of Town Travel - Transportation	Mileage - (TB 588) Travel from Wiehl-Bornig to Delphi Engelskirchen	6.15 €	\$8.00	SOX 404
Baeuerle	Marc	MB	Staff	11/29/05	Out of Town Travel - Transportation	Mileage - (TB 588) Travel from Delphi Engelskirchen to Wiehl-Bornig	6.15 €	\$8.00	SOX 404





Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Bode	Frank	FBo	Staff	11/07/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Delphi site Wuppertal to InterCity Hotel Wuppertal)	8.00 €	\$10.40	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km(InterCity Hotel - Delphi Site Wuppertal)	8.50 €	\$11.05	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Delphi site Wuppertal to InterCity Hotel Wuppertal)	10.00 €	\$13.00	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (InterCity Hotel - Delphi Site Wuppertal)	8.50 €	\$11.05	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Delphi site Wuppertal to InterCity Hotel Wuppertal)	9.00 €	\$11.70	SOX 404
Bode	Frank	FBo	Staff	11/10/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (InterCity Hotel - Delphi Site Wuppertal)	8.50 €	\$11.05	SOX 404
Bode	Frank	FBo	Staff	11/10/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Delphi site Wuppertal to InterCity Hotel Wuppertal)	10.00 €	\$13.00	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Out of Town Travel - Transportation	(TB 529) Transportation - Train tickets (Frankfurt - Wuppertal - both ways)	78.33 €	\$101.83	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (InterCity Hotel - Delphi Site Wuppertal)	8.00 €	\$10.40	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Delphi site Wuppertal to Train Station Wuppertal)	8.00 €	\$10.40	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km (Train station Frankfurt/Steinbach to Ernst & Young Office Frankfurt/Eschborn)	13.00 €	\$16.90	SOX 404
Bode	Frank	FBo	Staff	11/12/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate - 20km - Extra travel to EY office Frankfurt/Eschborn	8.20 €	\$10.66	SOX 404
Bode	Frank	FBo	Staff	11/15/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	13.00 €	\$16.90	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Out of Town Travel - Transportation	(TB 529) Transportation - Train tickets (City train to dinner meeting)	2.00 €	\$2.60	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from EY office Frankfurt to Frankfurt main station	14.88 €	\$19.34	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Hildesheim station to Delphi site Bad Salzdetfurth	26.97 €	\$35.06	SOX 404
Bode	Frank	FBo	Staff	11/22/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km from Hotel to Delphi site Bad Salzdetfurth	4.65 €	\$6.05	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km from Hotel to Delphi site Bad Salzdetfurth	5.58 €	\$7.25	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Hotel to Delphi site Bad Salzdetfurth	4.65 €	\$6.05	SOX 404
Bode	Frank	FBo	Staff	11/24/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Delphi site Bad Salzdetfurth to Hotel	5.58 €	\$7.25	SOX 404
Bode	Frank	FBo	Staff	11/25/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Hotel to Delphi site Bad Salzdetfurth	6.51 €	\$8.46	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Bode	Frank	FBo	Staff	11/25/05	Out of Town Travel - Transportation	Transportation - Taxi, distance < 50km, from Delphi site Bad Salzdetfurth to train (TB 5C3) station Hildesheim	20.46 €	\$26.60	Sox 404
Bode	Frank	FBo	Staff	11/25/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Frankfurt train station to EY office Frankfurt	15.81 €	\$20.55	Sox 404
Bode	Frank	FBo	Staff	11/29/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, Hotel to Delphi site Salzdetfurth	4.20 €	\$5.46	Sox 404
Bode	Frank	FBo	Staff	11/29/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, from Business Dinner back to the hotel	20.46 €	\$26.60	Sox 404
Bode	Frank	FBo	Staff	11/30/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, Hotel to Delphi site Salzdetfurth	5.88 €	\$7.64	Sox 404
Bode	Frank	FBo	Staff	11/30/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, Delphi site to Hildesheim train station	25.20 €	\$32.76	Sox 404
Bode	Frank	FBo	Staff	11/30/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km, Frankfurt train station to EY office Frankfurt	15.81 €	\$20.55	Sox 404
Bode	Frank	FBo	Staff	11/21-25/05	Out of Town Travel - Transportation	(TB 5C3) Train fare from Frankfurt to Hildesheim and back	66.49 €	\$86.44	Sox 404
Bode	Frank	FBo	Staff	11/21-25/05	Out of Town Travel - Transportation	(TB 5C3) Reservation fees for train ride (Frankfurt to Hildesheim and back)	9.00 €	\$11.70	Sox 404
Bode	Frank	FBo	Staff	11/28-30/05	Out of Town Travel - Transportation	(TB 5C3) Train fare from Frankfurt to Hildesheim and back	72.08 €	\$93.70	Sox 404
Bode	Frank	FBo	Staff	11/28-30/05	Out of Town Travel - Transportation	(TB 5C3) Reservation fees for train ride (Frankfurt to Hildesheim and back)	3.00 €	\$3.90	Sox 404
Christ	Philip	PCr	Staff	11/03/05	Out of Town Travel - Transportation	(TB 556) Mileage	65.60 €	\$85.28	SOX 404
Christ	Philip	PCr	Staff	11/04/05	Out of Town Travel - Transportation	(TB 556) Mileage	65.60 €	\$85.28	SOX 404
Christ	Philip	PCh	Staff	11/07/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	13.00 €	\$16.90	SOX 404
Christ	Philip	PCh	Staff	11/08/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/09/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.00 €	\$10.40	SOX 404
Christ	Philip	PCh	Staff	11/09/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	18.00 €	\$23.40	SOX 404
Christ	Philip	PCh	Staff	11/10/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	13.00 €	\$16.90	SOX 404
Christ	Philip	PCh	Staff	11/10/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	21.00 €	\$27.30	SOX 404
Christ	Philip	PCh	Staff	11/11/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	17.00 €	\$22.10	SOX 404
Christ	Philip	PCh	Staff	11/14/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.00 €	\$10.40	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Christ	Philip	PCh	Staff	11/15/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.00 €	\$10.40	SOX 404
Christ	Philip	PCh	Staff	11/16/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.50 €	\$11.05	SOX 404
Christ	Philip	PCh	Staff	11/17/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	9.00 €	\$11.70	SOX 404
Christ	Philip	PCh	Staff	11/17/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	9.00 €	\$11.70	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	10.00 €	\$13.00	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Out of Town Travel - Transportation	(TB 529) Transportation - Subway / bus	2.00 €	\$2.60	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.50 €	\$11.05	SOX 404
Christ	Philip	PCh	Staff	11/21/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	9.00 €	\$11.70	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km	8.00 €	\$10.40	SOX 404
Christ	Philip	PCh	Staff	11/23/05	Out of Town Travel - Transportation	Mileage - (TB 588) From home to site in Wrethl	63.55 €	\$82.62	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Out of Town Travel - Transportation	Mileage - (TB 588) From Wrethl to home	63.55 €	\$82.62	SOX 404
Christ	Philip	PCh	Staff	11/28/05	Out of Town Travel - Transportation	(TB 556) Mileage - From Home to Site	32.80 €	\$42.64	SOX 404
Christ	Philip	PCh	Staff	11/28/05	Out of Town Travel - Transportation	(TB 556) Mileage - Site to Home	4.10 €	\$5.33	SOX 404
Christ	Philip	PCh	Staff	11/29/05	Out of Town Travel - Transportation	(TB 556) Mileage - From Home to Site	4.10 €	\$5.33	SOX 404
Christ	Philip	PCh	Staff	11/29/05	Out of Town Travel - Transportation	(TB 556) Mileage - Site to Home	4.10 €	\$5.33	SOX 404
Christ	Philip	PCh	Staff	11/30/05	Out of Town Travel - Transportation	(TB 556) Mileage - From Home to Site	4.10 €	\$5.33	SOX 404
Christ	Philip	PCh	Staff	11/30/05	Out of Town Travel - Transportation	(TB 556) Mileage - From site to office	32.80 €	\$42.64	SOX 404
Christ	Philip	PCh	Staff	12/01/05	Out of Town Travel - Transportation	(TB 556) Mileage - From office to site and back (final meeting)	65.60 €	\$85.28	SOX 404
Loczewski	Thomas	TLO	Manager	11/16/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate	96.35 €	\$125.26	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate	96.35 €	\$125.26	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	Out of Town Travel - Transportation	(TB 588) Mileage - standard rate	86.51 €	\$112.46	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Loczewski	Thomas	TLO	Manager	11/23/05	Out of Town Travel - Transportation	(TB 588) Mileage - standard rate	86.51 €	\$112.46	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	Out of Town Travel - Transportation	(TB 579) Mileage - standard rate	100.45 €	\$130.59	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	Out of Town Travel - Transportation	(TB 579) Mileage - standard rate - 2 codrivers	100.45 €	\$130.59	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate	96.35 €	\$125.26	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate - 1 Codriver	31.98 €	\$41.57	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	Out of Town Travel - Transportation	(TB 588) Mileage - standard rate - 1 Codriver	40.18 €	\$52.23	SOX 404
Loczewski	Thomas	TLO	Manager	11/30/05	Out of Town Travel - Transportation	(TB 588) Parking	31.03 €	\$40.34	SOX 404
Loczewski	Thomas	TLO	Manager	11/30/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate	36.90 €	\$47.97	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	Out of Town Travel - Transportation	(TB 529) Mileage - standard rate	8.20 €	\$10.66	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	Out of Town Travel - Transportation	(TB 588) Mileage - standard rate	86.51 €	\$112.46	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	Out of Town Travel - Transportation	(TB 588) Mileage - standard rate	38.95 €	\$50.64	SOX 404
Loczewski	Thomas	TLO	Manager	11/07/05	Out of Town Travel - Transportation	Mileage - TB 579	100.45 €	\$130.59	SOX 404
Lothum	Markus	ML	Senior	11/07/05	Out of Town Travel - Transportation	Mileage - TB 579	2.87 €	\$3.73	SOX 404
Lothum	Markus	ML	Senior	11/08/05	Out of Town Travel - Transportation	Mileage - TB 579	5.74 €	\$7.46	SOX 404
Lothum	Markus	ML	Senior	11/09/05	Out of Town Travel - Transportation	Mileage - TB 579	5.74 €	\$7.46	SOX 404
Lothum	Markus	ML	Senior	11/10/05	Out of Town Travel - Transportation	Mileage - TB 579	5.74 €	\$7.46	SOX 404
Lothum	Markus	ML	Senior	11/11/05	Out of Town Travel - Transportation	Mileage - TB 579	2.87 €	\$3.73	SOX 404
Lothum	Markus	ML	Senior	11/11/05	Out of Town Travel - Transportation	Mileage - TB 579	100.45 €	\$130.59	SOX 404
Lothum	Markus	ML	Senior	11/11/05	Out of Town Travel - Transportation	Parking - TB 579	48.00 €	\$62.40	SOX 404
Lothum	Markus	ML	Senior	11/14/05	Out of Town Travel - Transportation	Train Ticket - TB 579	125.00 €	\$162.50	SOX 404
Lothum	Markus	ML	Senior	11/14/05	Out of Town Travel - Transportation	Train Ticket - TB 579	1.50 €	\$1.95	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Lohrum	Markus	ML	Senior	11/14/05	Out of Town Travel - Transportation	Taxi - TB 579	10.23 €	\$13.30	SOX 404
Lohrum	Markus	ML	Senior	11/14/05	Out of Town Travel - Transportation	Taxi - TB 579	13.21 €	\$17.17	SOX 404
Lohrum	Markus	ML	Senior	11/16/05	Out of Town Travel - Transportation	Taxi - TB 579	11.16 €	\$14.51	SOX 404
Lohrum	Markus	ML	Senior	11/16/05	Out of Town Travel - Transportation	Taxi - TB 579	10.23 €	\$13.30	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	Out of Town Travel - Transportation	Taxi - TB 579	12.09 €	\$15.72	SOX 404
Lohrum	Markus	ML	Senior	11/18/05	Out of Town Travel - Transportation	Taxi - TB 579	15.35 €	\$19.96	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	Out of Town Travel - Transportation	Taxi - TB 579	23.25 €	\$30.23	SOX 404
Lohrum	Markus	ML	Senior	11/21/05	Out of Town Travel - Transportation	Taxi - TB 579	10.23 €	\$13.30	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	Out of Town Travel - Transportation	Subway - TB 579	1.80 €	\$2.34	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	Out of Town Travel - Transportation	Taxi - TB 579	8.37 €	\$10.88	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	Out of Town Travel - Transportation	Taxi - TB 579	8.37 €	\$10.88	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Out of Town Travel - Transportation	Subway - TB 579	1.80 €	\$2.34	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Out of Town Travel - Transportation	Subway - TB 579	1.80 €	\$2.34	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Out of Town Travel - Transportation	Taxi - TB 579	9.30 €	\$12.09	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Out of Town Travel - Transportation	Taxi - TB 579	10.33 €	\$13.43	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	Out of Town Travel - Transportation	Subway - TB 579	1.80 €	\$2.34	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	Out of Town Travel - Transportation	Parking - (TB 588)	15.12 €	\$19.66	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	Out of Town Travel - Transportation	(TB 588) Gasoline	36.22 €	\$47.09	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	Out of Town Travel - Transportation	(TB 588) Gasoline	18.34 €	\$23.84	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	Out of Town Travel - Transportation	(TB 588) Rental Car	210.00 €	\$273.00	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Roß	Thorsten	TRO	Staff	11/04/05	Out of Town Travel - Transportation	Taxi - (TB 579) Hotel -> Customer	13.00 €	\$16.90	SOX 404
Roß	Thorsten	TRO	Staff	11/04/05	Out of Town Travel - Transportation	Taxi - (TB 579) Customer -> Hotel	13.00 €	\$16.90	SOX 404
Roß	Thorsten	TRO	Staff	11/07/05	Out of Town Travel - Transportation	Mileage - (TB 579) Travel to customer	100.45 €	\$130.59	SOX 404
Roß	Thorsten	TRO	Staff	11/11/05	Out of Town Travel - Transportation	Mileage - (TB 579) Travel back to Frankfurt	100.45 €	\$130.59	SOX 404
Roß	Thorsten	TRO	Staff	11/15/05	Out of Town Travel - Transportation	Taxi - (TB 579) Hotel -> Customer	11.50 €	\$14.95	SOX 404
Roß	Thorsten	TRO	Staff	11/15/05	Out of Town Travel - Transportation	Taxi - (TB 579) Customer -> Hotel	11.50 €	\$14.95	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	Out of Town Travel - Transportation	Taxi - (TB 579) Hotel -> Customer	11.50 €	\$14.95	SOX 404
Roß	Thorsten	TRO	Staff	11/17/05	Out of Town Travel - Transportation	Mileage - (TB 579) Customer -> Hotel	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/14/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from EY Office	100.45 €	\$130.59	SOX 404
Schurr	Martin	MSc	Staff	11/15/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/16/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/17/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/18/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	100.45 €	\$130.59	SOX 404
Schurr	Martin	MSc	Staff	11/21/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from EY Office	100.45 €	\$130.59	SOX 404
Schurr	Martin	MSc	Staff	11/22/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/23/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/24/05	Out of Town Travel - Transportation	Mileage - Travel to site TB 529 - Wuppertal Germany from hotel	10.25 €	\$13.33	SOX 404
Schurr	Martin	MSc	Staff	11/25/05	Out of Town Travel - Transportation	Mileage - Travel from site TB 529 - Wuppertal Germany to EY Office	100.45 €	\$130.59	SOX 404
Schurr	Martin	MSc	Staff	11/28/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km- to station Frankfurt	15.81 €	\$20.55	SOX 404
Schurr	Martin	MSc	Staff	11/28/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km- Site TB 005C3 Bad Salzdelfurth from station Hildesheim	94.00 €	\$122.20	SOX 404
Schurr	Martin	MSc	Staff	11/28/05	Out of Town Travel - Transportation	(TB 5C3) Transportation - Taxi, distance < 50km- Site TB 005C3 Bad Salzdelfurth from station Hildesheim	26.04 €	\$33.85	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Schurr	Martin	MSc	Staff	11/30/05	Out of Town Travel - Transportation	(TB 529) Train fare Hannover to Wuppertal	71.00 €	\$92.30	SOX 404
Schurr	Martin	MSc	Staff	11/30/05	Out of Town Travel - Transportation	Transportation - Taxi, distance < 50km Station to site TB 529	8.50 €	\$11.05	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Out of Town Travel - Transportation	(TB 529) Taxi	21.40 €	\$27.82	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Out of Town Travel - Transportation	(TB 529) Taxi	8.41 €	\$10.93	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Out of Town Travel - Transportation	Transportation - Taxi, distance < 50km - Site TB 529 to station	9.00 €	\$11.70	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Out of Town Travel - Transportation	(TB 529) Train fare Wuppertal to Frankfurt	92.50 €	\$120.25	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Out of Town Travel - Transportation	(TB 529) Transportation - Taxi, distance < 50km - Station Frankfurt (Airport) to EY Office Eschborn	22.90 €	\$29.77	SOX 404
Voelmecke	Bernd	BVO	Staff	11/22/05	Out of Town Travel - Transportation	Subway - (TB 579) Furth => Nurnberg	1.80 €	\$2.34	SOX 404
Voelmecke	Bernd	BVO	Staff	11/22/05	Out of Town Travel - Transportation	Subway - (TB 579) Nurnberg => Furth	1.80 €	\$2.34	SOX 404
Voelmecke	Bernd	BVO	Staff	11/23/05	Out of Town Travel - Transportation	Subway - (TB 579) Furth => Nurnberg	1.80 €	\$2.34	SOX 404
Voelmecke	Bernd	BVO	Staff	11/23/05	Out of Town Travel - Transportation	Subway - (TB 579) Nurnberg => Furth	1.80 €	\$2.34	SOX 404
Voelmecke	Bernd	BVO	Staff	11/24/05	Out of Town Travel - Transportation	Subway - (TB 579) Furth => Nurnberg	1.80 €	\$2.34	SOX 404
Voelmecke	Bernd	BVO	Staff	11/24/05	Out of Town Travel - Transportation	Taxi - (TB 579) Nurnberg subway station => Delphi	9.30 €	\$12.09	SOX 404
					Out of Town Travel - Transportation Total		4,776.30 €	\$6,209.19	
Baeuerle	Marc	MB	Staff	11/28/05	Per Diem / Daily Allowance	(TB 588) Per diems - 08 to 24 hrs	6.00 €	\$7.80	SOX 404
Baeuerle	Marc	MB	Staff	11/29/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Baeuerle	Marc	MB	Staff	11/30/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Baeuerle	Marc	MB	Staff	12/01/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Baeuerle	Marc	MB	Staff	12/02/05	Per Diem / Daily Allowance	(TB 588) Per diems - 8 to 14 hrs	6.00 €	\$7.80	SOX 404
Baumann	Daniel	DBA	Staff	11/02/05	Per Diem / Daily Allowance	(TB 556) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Baumann	Daniel	DBA	Staff	11/03/05	Per Diem / Daily Allowance	(TB 556) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404



Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Baumann	Daniel	DBA	Staff	11/04/05	Per Diem / Daily Allowance	(TB 556) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/01/05	Per Diem / Daily Allowance	(TB 579) Per diems - 8 to 14 hrs	6.00 €	\$7.80	SOX 404
Bode	Frank	FBo	Staff	11/02/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/03/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/04/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/07/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/08/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/09/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/10/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/11/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/14/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/15/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/16/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/17/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/18/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/21/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/22/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/23/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Bode	Frank	FBo	Staff	11/24/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Bode	Frank	FBo	Staff	11/28/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Bob	Frank	FBo	Staff	11/29/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 24 hrs	24.00 €	\$31.20	Sox 404
Bob	Frank	FBo	Staff	11/30/05	Per Diem / Daily Allowance	(TB 5C3) Per diems - 14 to 24 hrs	12.00 €	\$15.60	Sox 404
Christ	Philip	PCh	Staff	11/03/05	Per Diem / Daily Allowance	(TB 556) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Christ	Philip	PCh	Staff	11/03/05	Per Diem / Daily Allowance	(TB 556) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Christ	Philip	PCh	Staff	11/07/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/08/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/09/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/10/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/11/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/14/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/15/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/16/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/17/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/18/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/21/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/22/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/23/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/24/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Christ	Philip	PCh	Staff	11/25/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/28/05	Per Diem / Daily Allowance	(TB 556) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Christ	Philip	PCh	Staff	11/29/05	Per Diem / Daily Allowance	(TB 556) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Christ	Philip	PCh	Staff	11/30/05	Per Diem / Daily Allowance	(TB 556) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Loczewski	Thomas	TLO	Manager	11/17/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Loczewski	Thomas	TLO	Manager	11/22/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Loczewski	Thomas	TLO	Manager	11/23/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	Per Diem / Daily Allowance	(TB 579) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Loczewski	Thomas	TLO	Manager	11/24/05	Per Diem / Daily Allowance	(TB 579) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Loczewski	Thomas	TLO	Manager	11/28/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Loczewski	Thomas	TLO	Manager	11/29/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Loczewski	Thomas	TLO	Manager	11/30/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Loczewski	Thomas	TLO	Manager	12/01/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Loczewski	Thomas	TLO	Manager	12/02/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohnum	Markus	ML	Senior	11/07/05	Per Diem / Daily Allowance	(TB 579) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Lohnum	Markus	ML	Senior	11/08/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/09/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/10/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/11/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohnum	Markus	ML	Senior	11/14/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohnum	Markus	ML	Senior	11/15/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/16/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/17/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohnum	Markus	ML	Senior	11/18/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Lohrum	Markus	ML	Senior	11/21/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohrum	Markus	ML	Senior	11/22/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohrum	Markus	ML	Senior	11/23/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohrum	Markus	ML	Senior	11/24/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohrum	Markus	ML	Senior	11/28/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Lohrum	Markus	ML	Senior	11/29/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohrum	Markus	ML	Senior	11/30/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohrum	Markus	ML	Senior	12/01/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Lohrum	Markus	ML	Senior	12/02/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Roß	Thorsten	TRO	Staff	11/01/05	Per Diem / Daily Allowance	(TB 579) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Roß	Thorsten	TRO	Staff	11/02/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/03/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/04/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Roß	Thorsten	TRO	Staff	11/07/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Roß	Thorsten	TRO	Staff	11/08/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/09/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/10/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/11/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Roß	Thorsten	TRO	Staff	11/14/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Roß	Thorsten	TRO	Staff	11/15/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Roß	Thorsten	TRO	Staff	11/16/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Rob	Thorsten	TRo	Staff	11/17/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Rob	Thorsten	TRo	Staff	11/18/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/14/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/15/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/16/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/17/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/18/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/21/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/22/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/23/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/24/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/25/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/28/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Schurr	Martin	MSc	Staff	11/29/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	11/30/05	Per Diem / Daily Allowance	(TB 529) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Schurr	Martin	MSc	Staff	12/01/05	Per Diem / Daily Allowance	(TB 529) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Voellmeke	Bernd	BVO	Staff	11/02/05	Per Diem / Daily Allowance	(TB 579) Per diems - 08 to 14 hrs	6.00 €	\$7.80	SOX 404
Voellmeke	Bernd	BVO	Staff	11/03/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Voellmeke	Bernd	BVO	Staff	11/04/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Voellmeke	Bernd	BVO	Staff	11/21/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Voellmeke	Bernd	BVO	Staff	11/22/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Voellmeke	Bernd	BVO	Staff	11/23/05	Per Diem / Daily Allowance	(TB 579) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Voellmeke	Bernd	BVO	Staff	11/24/05	Per Diem / Daily Allowance	(TB 579) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Voellmeke	Bernd	BVO	Staff	11/28/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Voellmeke	Bernd	BVO	Staff	11/29/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Voellmeke	Bernd	BVO	Staff	11/30/05	Per Diem / Daily Allowance	(TB 588) Per diems - 24 hrs	24.00 €	\$31.20	SOX 404
Voellmeke	Bernd	BVO	Staff	12/01/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	24.00 €	\$31.20	SOX 404
Voellmeke	Bernd	BVO	Staff	12/02/05	Per Diem / Daily Allowance	(TB 588) Per diems - 14 to 24 hrs	12.00 €	\$15.60	SOX 404
Locewski	Thomas	TLO	Manager	11/16/05	Telecommunications	(TB 529) Client-related charges for VPN access.	2,070.00 €	\$2,691.00	
Locewski	Thomas	TLO	Manager	11/30/05	Telecommunications	(TB 579) Client-related charges for VPN access.	4.31 €	\$5.60	SOX 404
Locewski	Thomas	TLO	Manager	12/01/05	Telecommunications	(TB 588) Client-related charges for VPN access.	13.79 €	\$17.93	SOX 404
					Telecommunications		10.99 €	\$14.29	SOX 404
					Total		29.09 €	\$37.82	
					Grand Total		13,785.79 €	\$17,921.53	



INVOICE NUMBER: US0123046409

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by India for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Manager	EYM1	15.9	\$ 260	\$ 4,134		\$ 4,134
Senior	EYSIN	329.6	\$ 119	\$ 39,222		\$ 39,222
Staff	EYSTIN	27.6	\$ 64	\$ 1,766		\$ 1,766
		373.1		\$ 45,123	\$ -	\$ 45,123

*Total Due*

**\$45,123.00**

Total Fees Requested: \$45,123  
80% of Total Due: \$36,098

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

CLIENT COPY





Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Agarwal	Harish	HA	Manager	11/03/05	Weekly status conference call with Global Team.	0.9	\$260	\$234	SOX 404
Agarwal	Harish	HA	Manager	11/14/05	Call with Ravi Kallepalli at Delphi regarding site schedules.	0.4	\$260	\$104	SOX 404
Agarwal	Harish	HA	Manager	11/14/05	Discussion with Nitin Agarwal, Manesar CFO regarding site schedule.	0.6	\$260	\$156	SOX 404
Agarwal	Harish	HA	Manager	11/15/05	Accumulation of information related to preparation of fee application.	2.1	\$260	\$546	SOX 404
Agarwal	Harish	HA	Manager	11/17/05	Weekly status conference call with Global Team.	0.6	\$260	\$156	SOX 404
Agarwal	Harish	HA	Manager	11/17/05	Conference with Ravi Kallepalli at Delphi regarding site status.	0.6	\$260	\$156	SOX 404
Agarwal	Harish	HA	Manager	11/18/05	Discussion with Pankaj Poddar, Site ICC Noida regarding site progress.	0.6	\$260	\$156	SOX 404
Agarwal	Harish	HA	Manager	11/21/05	Review of Gurgaon documents.	1.7	\$260	\$442	SOX 404
Agarwal	Harish	HA	Manager	11/23/05	Weekly status conference call with Global Team.	0.6	\$260	\$156	SOX 404
Agarwal	Harish	HA	Manager	11/28/05	Accumulation of information related to preparation of fee application.	3.4	\$260	\$884	SOX 404
Agarwal	Harish	HA	Manager	11/29/05	Gurgaon documents compilation and preliminary review.	1.4	\$260	\$364	SOX 404
Agarwal	Harish	HA	Manager	11/29/05	Noida documents compilation and preliminary review.	1.6	\$260	\$416	SOX 404
Agarwal	Harish	HA	Manager	12/01/05	Weekly status conference call with Global Team.	0.4	\$260	\$104	SOX 404
Agarwal	Harish	HA	Manager	12/01/05	Gurgaon closing conference with EY India team and Delphi management.	0.4	\$260	\$104	SOX 404
Agarwal	Harish	HA	Manager	12/02/05	Noida closing conference with EY India team and Delphi management.	0.6	\$260	\$156	SOX 404
<b>Agarwal Total</b>						15.9		\$4,134	
Agarwal	Samcer	SA	Staff	11/29/05	Validation of Inventory Cut-off.	2.1	\$64	\$134	SOX 404
Agarwal	Samcer	SA	Staff	11/29/05	Obtaining Evidences for sales, and validation of sales cut-off.	2.8	\$64	\$179	SOX 404
Agarwal	Samcer	SA	Staff	11/30/05	Obtaining Data for Evidence for sales, validation and discussion.	3.6	\$64	\$230	SOX 404
Agarwal	Samcer	SA	Staff	11/30/05	Discussion with Process owner on inventory, and evidence collection.	3.8	\$64	\$243	SOX 404
Agarwal	Samcer	SA	Staff	12/01/05	Revenue data collection.	3.8	\$64	\$243	SOX 404
Agarwal	Samcer	SA	Staff	12/01/05	Validation of expenditure open items.	3.9	\$64	\$250	SOX 404
Agarwal	Samcer	SA	Staff	12/02/05	POR data collection and discussion.	3.7	\$64	\$237	SOX 404
Agarwal	Samcer	SA	Staff	12/02/05	Bank reconciliation validation.	3.9	\$64	\$250	SOX 404
<b>Agarwal Total</b>						27.6		\$1,766	
Aneja	Rohit	RA	Senior	11/17/05	Discussion with site ICC regarding Inventory controls.	0.9	\$119	\$107	SOX 404
Aneja	Rohit	RA	Senior	11/17/05	Discussion with team members on Inventory Controls to be covered.	1.2	\$119	\$143	SOX 404
Aneja	Rohit	RA	Senior	11/17/05	Validation of inventory controls.	3.2	\$119	\$381	SOX 404
Aneja	Rohit	RA	Senior	11/17/05	Evidence collection.	3.6	\$119	\$428	SOX 404
Aneja	Rohit	RA	Senior	11/18/05	Discussion with site ICC on site status.	2.3	\$119	\$274	SOX 404
Aneja	Rohit	RA	Senior	11/18/05	Testing of key controls.	3.8	\$119	\$452	SOX 404
Aneja	Rohit	RA	Senior	11/18/05	Inventory cycle data collection.	3.9	\$119	\$464	SOX 404
<b>Aneja Total</b>						18.9		\$2,249	
Anora	Nipun	NA	Senior	11/14/05	Purchase Requisition Log Control Testing.	1.3	\$119	\$155	SOX 404
Anora	Nipun	NA	Senior	11/14/05	Preparing Data Requests.	2.2	\$119	\$262	SOX 404
Anora	Nipun	NA	Senior	11/14/05	Meeting with the Purchase Manager to understand process.	2.7	\$119	\$321	SOX 404

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Aroa	Nipun	NA	Senior	11/14/05	Opening meeting to discuss plan with ICC and Plant CFO.	3.9	\$119	\$464	SOX 404
Aroa	Nipun	NA	Senior	11/15/05	Documentation update.	0.9	\$119	\$107	SOX 404
Aroa	Nipun	NA	Senior	11/15/05	Discussion pertaining to supplier master review.	1.6	\$119	\$190	SOX 404
Aroa	Nipun	NA	Senior	11/15/05	Validation of Treasury open and roll forward items.	2.4	\$119	\$286	SOX 404
Aroa	Nipun	NA	Senior	11/15/05	Validation of Revenue open and roll forward items.	3.9	\$119	\$464	SOX 404
Aroa	Nipun	NA	Senior	11/16/05	Documentation update.	0.9	\$119	\$107	SOX 404
Aroa	Nipun	NA	Senior	11/16/05	Discussion pertaining to PR Log review.	1.8	\$119	\$214	SOX 404
Aroa	Nipun	NA	Senior	11/16/05	Control Testing - Old items in POR A/C.	3.3	\$119	\$393	SOX 404
Aroa	Nipun	NA	Senior	11/16/05	Validation of Bank Reconciliation Statements.	3.9	\$119	\$464	SOX 404
Aroa	Nipun	NA	Senior	11/17/05	Documentation of control testing.	2.7	\$119	\$321	SOX 404
Aroa	Nipun	NA	Senior	11/17/05	Validation of Treasury cycle.	3.2	\$119	\$381	SOX 404
Aroa	Nipun	NA	Senior	11/17/05	Cut-off controls validation (Revenue booking).	3.4	\$119	\$405	SOX 404
Aroa	Nipun	NA	Senior	11/18/05	Discussion pertaining to authorized signatories.	2.1	\$119	\$250	SOX 404
Aroa	Nipun	NA	Senior	11/18/05	Cut-off controls validation (Revenue booking).	3.8	\$119	\$452	SOX 404
Aroa	Nipun	NA	Senior	11/18/05	Credit note process validation.	3.9	\$119	\$464	SOX 404
Aroa	Nipun	NA	Senior	11/22/05	Accumulation of information related to preparation of fee application.	1.4	\$119	\$167	SOX 404
Aroa Total						49.3		\$5,867	
Parameshwar	Nalini	NP	Senior	11/07/05	Sample selections for Employee cost.	2.1	\$119	\$250	SOX 404
Parameshwar	Nalini	NP	Senior	11/07/05	Discussion with site ICC regarding Employee cost.	2.9	\$119	\$345	SOX 404
Parameshwar	Nalini	NP	Senior	11/07/05	Requirements compilation as per Roll forward templates and Exhibit I.	3.9	\$119	\$464	SOX 404
Parameshwar	Nalini	NP	Senior	11/08/05	Updating Template H and D.	0.8	\$119	\$95	SOX 404
Parameshwar	Nalini	NP	Senior	11/08/05	Queries discussion with the HR Manager.	1.2	\$119	\$143	SOX 404
Parameshwar	Nalini	NP	Senior	11/08/05	Evidence collection and validation of Revenue roll forward.	3.1	\$119	\$369	SOX 404
Parameshwar	Nalini	NP	Senior	11/10/05	Testing the controls in employee cost and obtaining evidence.	3.9	\$119	\$464	SOX 404
Parameshwar	Nalini	NP	Senior	11/10/05	Discussion with ICC/Corporate CFO for Leases and evidence collection.	2.3	\$119	\$274	SOX 404
Parameshwar	Nalini	NP	Senior	11/10/05	Evidence collection and validation of Revenue roll forward.	3.2	\$119	\$381	SOX 404
Parameshwar	Nalini	NP	Senior	11/10/05	Roll forward validation of Fixed assets and CWP.	3.4	\$119	\$405	SOX 404
Parameshwar	Nalini	NP	Senior	11/11/05	Follow-up with regards to lease agreements.	0.6	\$119	\$71	SOX 404
Parameshwar	Nalini	NP	Senior	11/11/05	Sample selection of reconciliations.	1.8	\$119	\$214	SOX 404
Parameshwar	Nalini	NP	Senior	11/11/05	Sample selection for Journal Vouchers, obtaining evidences and discussion.	2.6	\$119	\$309	SOX 404
Parameshwar	Nalini	NP	Senior	11/11/05	Validation testing as per roll forward program for Journal vouchers.	3.6	\$119	\$428	SOX 404
Parameshwar	Nalini	NP	Senior	11/14/05	Discussion with the Fixed asset personnel regarding queries.	1.1	\$119	\$131	SOX 404
Parameshwar	Nalini	NP	Senior	11/14/05	Updating of Exhibit H and D.	2.2	\$119	\$262	SOX 404
Parameshwar	Nalini	NP	Senior	11/14/05	Test of Accounting expectation and updating of Exhibit B.	2.4	\$119	\$286	SOX 404
Parameshwar	Nalini	NP	Senior	11/14/05	Test of PBP and updating of Exhibit G.	2.7	\$119	\$321	SOX 404
Parameshwar	Nalini	NP	Senior	11/14/05	Validation of Reconciliations, obtaining evidences and discussion.	3.7	\$119	\$440	SOX 404

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Parameshwar	Nalini	NP	Senior	11/15/05	Document update.	0.6	\$119	\$71	SOX 404
Parameshwar	Nalini	NP	Senior	11/15/05	Preparation of information requirement from Inventory.	1.6	\$119	\$190	SOX 404
Parameshwar	Nalini	NP	Senior	11/15/05	Testing of Fixed Assets - CWP.	2.1	\$119	\$250	SOX 404
Parameshwar	Nalini	NP	Senior	11/16/05	Evidence gathering.	3.2	\$119	\$381	SOX 404
Parameshwar	Nalini	NP	Senior	11/16/05	Discussion of open items with Purchase department, sample selection.	3.4	\$119	\$405	SOX 404
Parameshwar	Nalini	NP	Senior	11/16/05	Testing open and remediated controls in Expenditure cycle.	3.8	\$119	\$452	SOX 404
Parameshwar	Nalini	NP	Senior	11/17/05	Testing GL entries.	1.6	\$119	\$190	SOX 404
Parameshwar	Nalini	NP	Senior	11/17/05	Call with Ravi, discussion with CEO regarding PBP.	1.8	\$119	\$214	SOX 404
Parameshwar	Nalini	NP	Senior	11/17/05	Evidence gathering for Inventory.	1.9	\$119	\$226	SOX 404
Parameshwar	Nalini	NP	Senior	11/17/05	Data gathering and validation of PC&L, Fixed Assets.	3.6	\$119	\$428	SOX 404
Parameshwar	Nalini	NP	Senior	11/18/05	Gathering remaining Inventory evidences.	1.1	\$119	\$131	SOX 404
Parameshwar	Nalini	NP	Senior	11/18/05	CWP data request and sample selection, discussion with process owner.	2.1	\$119	\$250	SOX 404
Parameshwar	Nalini	NP	Senior	11/18/05	Testing CWP data received and evidence gathering.	3.2	\$119	\$381	SOX 404
Parameshwar	Nalini	NP	Senior	11/18/05	Listing of information required, discussion with site ICC.	3.6	\$119	\$428	SOX 404
Parameshwar	Nalini	NP	Senior	11/21/05	Referencing and filing of evidences.	1.9	\$119	\$226	SOX 404
Parameshwar	Nalini	NP	Senior	11/21/05	Updating Exhibit G.	1.9	\$119	\$226	SOX 404
Parameshwar	Nalini	NP	Senior	11/21/05	Updating Exhibit K & J.	3.3	\$119	\$393	SOX 404
Parameshwar	Nalini	NP	Senior	11/22/05	Collection of pending evidences.	1.1	\$119	\$131	SOX 404
Parameshwar	Nalini	NP	Senior	11/22/05	Discussion with the PC&L Dept. for pending data.	2.1	\$119	\$250	SOX 404
Parameshwar	Nalini	NP	Senior	11/22/05	Discussion with CFO / ICC regarding site issues.	2.6	\$119	\$309	SOX 404
Parameshwar	Nalini	NP	Senior	11/22/05	Validation of Expenditure cycle.	3.1	\$119	\$369	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Discussion on Inventory reserve analysis with manager.	0.9	\$119	\$107	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Discussion with PCNL regarding status.	1.6	\$119	\$190	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Discussion with CFO / ICC regarding site issues.	2.4	\$119	\$286	SOX 404
Parameshwar	Nalini	NP	Senior	11/28/05	Opening meeting with CFO regarding project outline.	1.1	\$119	\$131	SOX 404
Parameshwar	Nalini	NP	Senior	11/28/05	Discussion on data requirement with PC&L, verification of Inventory.	1.4	\$119	\$167	SOX 404
Parameshwar	Nalini	NP	Senior	11/28/05	Obtaining the listing of JVs, sample selection, validation and discussion.	2.6	\$119	\$309	SOX 404
Parameshwar	Nalini	NP	Senior	11/29/05	Sample selection for reconciliation and explaining the data requirement.	3.4	\$119	\$405	SOX 404
Parameshwar	Nalini	NP	Senior	11/29/05	Closing Delphi Noida and release of the draft documents.	1.1	\$119	\$131	SOX 404
Parameshwar	Nalini	NP	Senior	11/29/05	Discussion with CFO on items in Exhibit I, and sample selection.	2.1	\$119	\$250	SOX 404
Parameshwar	Nalini	NP	Senior	11/29/05	Validation of expenditure open items.	2.7	\$119	\$321	SOX 404
Parameshwar	Nalini	NP	Senior	11/30/05	Evidence collection.	3.9	\$119	\$464	SOX 404
Parameshwar	Nalini	NP	Senior	11/30/05	Documenting evidences obtained, and updating of exhibits K, J.	1.4	\$119	\$167	SOX 404
Parameshwar	Nalini	NP	Senior	11/30/05	Validation of reconciliations.	2.8	\$119	\$333	SOX 404
Parameshwar	Nalini	NP	Senior	12/01/05	Weekly status conference call with Global Team.	3.8	\$119	\$452	SOX 404
Parameshwar	Nalini	NP	Senior	12/01/05		0.6	\$119	\$71	SOX 404

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Parameshwar	Nalini	NP	Senior	12/01/05	Follow-up with Noida on pending data.	1.9	\$119	\$226	SOX 404
Parameshwar	Nalini	NP	Senior	12/01/05	Discussion of open queries with the CFO.	3.1	\$119	\$369	SOX 404
Parameshwar	Nalini	NP	Senior	12/01/05	Follow-up of matters listed in Deficiency Tracker.	3.1	\$119	\$369	SOX 404
Parameshwar	Nalini	NP	Senior	12/02/05	Noida closing conference with EY India team and Delphi management.	0.6	\$119	\$71	SOX 404
Parameshwar	Nalini	NP	Senior	12/02/05	Validation of PBP, accounting expectation and evidence gathering.	3.2	\$119	\$381	SOX 404
Parameshwar	Nalini	NP	Senior	12/02/05	Finalizing Exhibits G, K & J.	3.8	\$119	\$452	SOX 404
Parameshwar Total						144.6		\$17,207	
Prasad	Viraj	VP	Senior	11/07/05	Documentation updates.	1.6	\$119	\$190	SOX 404
Prasad	Viraj	VP	Senior	11/07/05	Opening Meeting with site ICC.	1.8	\$119	\$214	SOX 404
Prasad	Viraj	VP	Senior	11/07/05	Preparation of data requests.	2.4	\$119	\$286	SOX 404
Prasad	Viraj	VP	Senior	11/07/05	Testing of employee cost.	2.9	\$119	\$345	SOX 404
Prasad	Viraj	VP	Senior	11/08/05	Meeting with Finance Manager and Purchase Manager to discuss processes.	1.2	\$119	\$143	SOX 404
Prasad	Viraj	VP	Senior	11/08/05	Documentation of testing performed.	2.2	\$119	\$262	SOX 404
Prasad	Viraj	VP	Senior	11/08/05	Testing of controls related to purchases.	2.3	\$119	\$274	SOX 404
Prasad	Viraj	VP	Senior	11/08/05	Testing of account reconciliations.	3.2	\$119	\$381	SOX 404
Prasad	Viraj	VP	Senior	11/09/05	Documentation of testing performed on expenditure.	1.2	\$119	\$143	SOX 404
Prasad	Viraj	VP	Senior	11/09/05	Documentation of controls relating to Journal vouchers.	1.2	\$119	\$143	SOX 404
Prasad	Viraj	VP	Senior	11/09/05	Testing of controls relating to expenditure.	2.4	\$119	\$286	SOX 404
Prasad	Viraj	VP	Senior	11/09/05	Testing of controls relating to Journal vouchers.	3.8	\$119	\$452	SOX 404
Prasad	Viraj	VP	Senior	11/10/05	Documentation update.	2.4	\$119	\$286	SOX 404
Prasad	Viraj	VP	Senior	11/10/05	Review and documentation of Revenue open items.	3.1	\$119	\$369	SOX 404
Prasad	Viraj	VP	Senior	11/10/05	Sample collection and validation of cut-offs.	3.7	\$119	\$440	SOX 404
Prasad	Viraj	VP	Senior	11/11/05	Meeting with team members to discuss status of remediation closed items.	1.1	\$119	\$131	SOX 404
Prasad	Viraj	VP	Senior	11/11/05	Collection and review of samples used in testing.	1.4	\$119	\$167	SOX 404
Prasad	Viraj	VP	Senior	11/11/05	Preparation of draft report.	1.9	\$119	\$226	SOX 404
Prasad	Viraj	VP	Senior	11/11/05	Review and documentation of Inventory open items.	3.8	\$119	\$452	SOX 404
Prasad	Viraj	VP	Senior	11/12/05	Testing of pending items and evidence collection.	2.6	\$119	\$309	SOX 404
Prasad	Viraj	VP	Senior	11/12/05	Documentation of controls tested in Exhibit G's of Q3 testing.	2.6	\$119	\$309	SOX 404
Prasad	Viraj	VP	Senior	11/14/05	Discussion with HR Manager regarding processes.	0.6	\$119	\$71	SOX 404
Prasad	Viraj	VP	Senior	11/14/05	Preparation of data requests.	2.4	\$119	\$286	SOX 404
Prasad	Viraj	VP	Senior	11/14/05	Testing and documentation of Employee cost points.	3.2	\$119	\$381	SOX 404
Prasad	Viraj	VP	Senior	11/14/05	Opening meeting with ICC and Plant CFO to discuss project plan.	3.9	\$119	\$464	SOX 404
Prasad	Viraj	VP	Senior	11/15/05	Documentation update.	0.6	\$119	\$71	SOX 404
Prasad	Viraj	VP	Senior	11/15/05	Review of Accounting Expectations presentation with ICC and CFO.	0.8	\$119	\$95	SOX 404
Prasad	Viraj	VP	Senior	11/15/05	Discussion with Finance Controller on status of open items.	1.1	\$119	\$131	SOX 404
Prasad	Viraj	VP	Senior	11/15/05	Validation of controls related to open items in Finance.	3.2	\$119	\$381	SOX 404

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									



INVOICE NUMBER: US0123046935

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by India for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 2,102	\$ 2,102
	\$ 2,102	\$ 2,102

*Total Due*

**\$2,102.00**

P.O. DWB00706

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**Ernst & Young - India  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$320
Out of Town Travel - Meals	\$64
Out of Town Travel - Transportation	\$1,645
Telecommunication	\$74
Miscellaneous	\$0
<b>Total</b>	<b>\$2,102</b>

Ernst & Young - India									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									



Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (INR)	Expense Amount \$	Activity Code
Parameshwar	Nalini	NP	Senior	11/17/05	Out of Town Travel - Transportation	Car rental - Noida	1,240	\$29	SOX 404
Parameshwar	Nalini	NP	Senior	11/18/05	Out of Town Travel - Transportation	Car rental - Noida	1,054	\$24	SOX 404
Parameshwar	Nalini	NP	Senior	11/22/05	Out of Town Travel - Transportation	Car rental - Noida	920	\$21	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Noida	700	\$16	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	920	\$21	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	950	\$22	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	910	\$21	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	950	\$22	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	1,010	\$23	SOX 404
Parameshwar	Nalini	NP	Senior	11/26/05	Out of Town Travel - Transportation	Car rental - Manesar	890	\$20	SOX 404
Prasad	Viraj	VP	Senior	11/7/05	Out of Town Travel - Transportation	Car rental - Gurgaon	1,186	\$27	SOX 404
Prasad	Viraj	VP	Senior	11/8/05	Out of Town Travel - Transportation	Car rental - Gurgaon	685	\$16	SOX 404
Prasad	Viraj	VP	Senior	11/9/05	Out of Town Travel - Transportation	Car rental - Gurgaon	707	\$16	SOX 404
Prasad	Viraj	VP	Senior	11/10/05	Out of Town Travel - Transportation	Car rental - Gurgaon	666	\$15	SOX 404
Prasad	Viraj	VP	Senior	11/11/05	Out of Town Travel - Transportation	Car rental - Gurgaon	1,226	\$28	SOX 404
Prasad	Viraj	VP	Senior	11/12/05	Out of Town Travel - Transportation	Car rental - Gurgaon	1,025	\$24	SOX 404
Prasad	Viraj	VP	Senior	11/13/05	Out of Town Travel - Transportation	Flight ticket from Delhi to Bangalore	13,745	\$316	SOX 404
Prasad	Viraj	VP	Senior	11/13/05	Out of Town Travel - Transportation	Cab hire - to Delhi airport	150	\$3	SOX 404
Prasad	Viraj	VP	Senior	11/13/05	Out of Town Travel - Transportation	Car rental - from Bangalore airport	200	\$5	SOX 404
Prasad	Viraj	VP	Senior	11/14/05	Out of Town Travel - Transportation	Car rental - Bangalore	1,602	\$37	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (INR)	Expense Amount \$	Activity Code
Prasad	Viraj	VP	Senior	11/15/05	Out of Town Travel - Transportation	Car rental - Bangalore	833	\$19	SOX 404
Prasad	Viraj	VP	Senior	11/16/05	Out of Town Travel - Transportation	Car rental - Bangalore	802	\$18	SOX 404
Prasad	Viraj	VP	Senior	11/17/05	Out of Town Travel - Transportation	Car rental - Bangalore	1,190	\$27	SOX 404
Prasad	Viraj	VP	Senior	11/18/05	Out of Town Travel - Transportation	Car rental - Bangalore	1,252	\$29	SOX 404
Prasad	Viraj	VP	Senior	11/19/05	Out of Town Travel - Transportation	Flight ticket from Bangalore to Delhi	7,729	\$178	SOX 404
Prasad	Viraj	VP	Senior	11/19/05	Out of Town Travel - Transportation	Car rental - Bangalore	1,102	\$25	SOX 404
Prasad	Viraj	VP	Senior	11/19/05	Out of Town Travel - Transportation	From Delhi airport	135	\$3	SOX 404
					Out of Town Travel - Transportation		71,504	\$1,645	
Agarwal	Harish	HA	Manager	11/03/05	Telecommunications	Telephone expense for participation in Global Status conference call.	700	\$16	SOX 404
Agarwal	Harish	HA	Manager	11/17/05	Telecommunications	Telephone expense for participation in Global Status conference call.	600	\$14	SOX 404
Agarwal	Harish	HA	Manager	11/23/05	Telecommunications	Telephone expense for participation in Global Status conference call.	480	\$11	SOX 404
Agarwal	Harish	HA	Manager	11/23/05	Telecommunications	Telephone expense for participation in Global Status conference call.	400	\$9	SOX 404
Prasad	Viraj	VP	Senior	11/19/05	Telecommunications	Delphi related telephone calls to team members.	1,024	\$24	SOX 404
					Telecommunications Total		3,204	\$74	
					(Grand Total)		91,410	\$2,102	



INVOICE NUMBER: US0123046411

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Italy for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Manager	EYM1	14.0	\$ 260	\$ 3,640		\$ 3,640
Senior	EYSIT	6.0	\$ 148	\$ 888		\$ 888
Staff	EYSTIT	169.0	\$ 76	\$ 12,844		\$ 12,844
		189.0		\$ 17,372	\$	\$ 17,372

*Total Due*

**\$17,372.00**

Total Fees Requested: \$17,372  
80% of Total Due: \$13,898

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Due Upon Receipt

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[illegible]

Ernst & Young - Italy									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Gentile	Giulio F.	GGF	Staff	11/03/05	Delphi Collegno report review and finalization	1.1	\$76	\$84	SOX 404
Gentile	Giulio F.	GGF	Staff	11/14/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/14/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/14/05	Roll Forward Testing	1.1	\$76	\$84	SOX 404
Gentile	Giulio F.	GGF	Staff	11/15/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/15/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/15/05	Roll Forward Testing	1.1	\$76	\$84	SOX 404
Gentile	Giulio F.	GGF	Staff	11/16/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/16/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/16/05	Roll Forward Testing	1.9	\$76	\$144	SOX 404
Gentile	Giulio F.	GGF	Staff	11/17/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/17/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/17/05	Roll Forward Testing	1.9	\$76	\$144	SOX 404
Gentile	Giulio F.	GGF	Staff	11/18/05	Validation Program Testing	2.9	\$76	\$220	SOX 404
Gentile	Giulio F.	GGF	Staff	11/18/05	Roll Forward Testing	2.2	\$76	\$167	SOX 404
Gentile	Giulio F.	GGF	Staff	11/18/05	Preparation of documentation for Interim meeting	1.9	\$76	\$144	SOX 404
Gentile	Giulio F.	GGF	Staff	11/21/05	Interim meeting with site management and EY Italy team members	2.7	\$76	\$205	SOX 404
Gentile	Giulio F.	GGF	Staff	11/21/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/21/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/21/05	Roll Forward Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/22/05	Documentation review	1.9	\$76	\$144	SOX 404
Gentile	Giulio F.	GGF	Staff	11/22/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/22/05	Roll Forward Testing	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/23/05	Documentation review	3.9	\$76	\$296	SOX 404
Gentile	Giulio F.	GGF	Staff	11/23/05	Preparation of documentation for Closing meeting	2.9	\$76	\$220	SOX 404
Gentile	Giulio F.	GGF	Staff	11/23/05	Closing meeting with site management and EY Italy team members	1.9	\$76	\$144	SOX 404
Gentile	Giulio F.	GGF	Staff	11/24/05	Exhibit review	81.0	\$76	\$6,156	SOX 404
Gentile Total									
Martienngo	Giovanni Antonio	MGA	Senior	11/04/05	Delphi Collegno report review and finalization	0.9	\$148	\$133	SOX 404
Martienngo	Giovanni Antonio	MGA	Senior	11/14/05	Delphi Collegno report review and finalization	0.9	\$148	\$133	SOX 404
Martienngo	Giovanni Antonio	MGA	Senior	11/14/05	Accumulation of information related to preparation of fee application.	0.9	\$148	\$133	SOX 404
Martienngo	Giovanni Antonio	MGA	Senior	11/15/05	Delphi Collegno report review and finalization	1.1	\$148	\$163	SOX 404
Martienngo	Giovanni Antonio	MGA	Senior	11/18/05	Delphi Collegno report amendments	1.1	\$148	\$163	SOX 404
Martienngo	Giovanni Antonio	MGA	Senior	11/25/05	Delphi Collegno report amendments	6.0	\$148	\$888	SOX 404
Martienngo Total									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Palmieri	Massimiliano	PM	Manager	11/02/05	Weekly European coordination conference call to update coordinator on EY Italy status.	1.1	\$260	\$286	SOX 404
Palmieri	Massimiliano	PM	Manager	11/09/05	Delphi Molinella and Collegno report review and finalization	1.1	\$260	\$286	SOX 404
Palmieri	Massimiliano	PM	Manager	11/09/05	Weekly European coordination conference call to update coordinator on EY Italy status.	1.1	\$260	\$286	SOX 404
Palmieri	Massimiliano	PM	Manager	11/14/05	Accumulation of information related to preparation of fee application.	2.1	\$260	\$546	SOX 404
Palmieri	Massimiliano	PM	Manager	11/16/05	Delphi Molinella report finalization	1.2	\$260	\$312	SOX 404
Palmieri	Massimiliano	PM	Manager	11/16/05	Weekly European coordination conference call to update coordinator on EY Italy status.	0.8	\$260	\$208	SOX 404
Palmieri	Massimiliano	PM	Manager	11/18/05	Review of Delphi Livorno interim meeting documentation	0.9	\$260	\$234	SOX 404
Palmieri	Massimiliano	PM	Manager	11/18/05	Attending Delphi Livorno interim meeting	0.9	\$260	\$234	SOX 404
Palmieri	Massimiliano	PM	Manager	11/22/05	Review of Delphi Livorno closing meeting draft documentation	0.9	\$260	\$234	SOX 404
Palmieri	Massimiliano	PM	Manager	11/23/05	Review of Delphi Livorno closing meeting documentation	0.9	\$260	\$234	SOX 404
Palmieri	Massimiliano	PM	Manager	11/23/05	Attending Delphi Livorno closing meeting	0.9	\$260	\$234	SOX 404
Palmieri	Massimiliano	PM	Manager	11/23/05	Global coordination conference call to discuss project status.	1.2	\$260	\$312	SOX 404
Palmieri	Massimiliano	PM	Manager	11/30/05	Weekly European coordination conference call to update coordinator on EY Italy status.	0.9	\$260	\$234	SOX 404
Palmieri Total						14.0		\$3,640	
Paparozi	Mario	MP	Staff	11/03/05	Exhibit review	2.9	\$76	\$220	SOX 404
Paparozi	Mario	MP	Staff	11/07/05	Activities for requiring document	2.9	\$76	\$220	SOX 404
Paparozi	Mario	MP	Staff	11/14/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/14/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/14/05	Roll Forward Testing	1.1	\$76	\$84	SOX 404
Paparozi	Mario	MP	Staff	11/15/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/15/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/15/05	Roll Forward Testing	1.3	\$76	\$99	SOX 404
Paparozi	Mario	MP	Staff	11/16/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/16/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/16/05	Roll Forward Testing	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	11/17/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/17/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/17/05	Roll Forward Testing	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	11/18/05	Validation Program Testing	2.8	\$76	\$213	SOX 404
Paparozi	Mario	MP	Staff	11/18/05	Roll Forward Testing	2.9	\$76	\$220	SOX 404
Paparozi	Mario	MP	Staff	11/18/05	Preparation of documentation for Interim meeting	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	11/18/05	Interim meeting	2.1	\$76	\$160	SOX 404
Paparozi	Mario	MP	Staff	11/21/05	Documentation review	2.2	\$76	\$167	SOX 404
Paparozi	Mario	MP	Staff	11/21/05	Validation Program Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/21/05	Roll Forward Testing	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/22/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozi	Mario	MP	Staff	11/22/05	Validation Program Testing	2.2	\$76	\$167	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Paparozzi	Mario	MP	Staff	11/22/05	Roll Forward Testing	3.9	\$76	\$296	SOX 404
Paparozzi	Mario	MP	Staff	11/23/05	Documentation review	3.9	\$76	\$296	SOX 404
Paparozzi	Mario	MP	Staff	11/23/05	Preparation of documentation for Closing meeting	3.9	\$76	\$296	SOX 404
Paparozzi	Mario	MP	Staff	11/23/05	Closing meeting with site management and EY Italy team members	2.1	\$76	\$160	SOX 404
Paparozzi	Mario	MP	Staff	11/24/05	Exhibit review	2.2	\$76	\$167	SOX 404
Paparozzi	Mario	MP	Staff	11/28/05	Delphi Molinella and Livorno report finalization	1.3	\$76	\$99	SOX 404
Paparozzi	Mario	MP	Staff	11/30/05	Delphi Molinella and Livorno report finalization	1.1	\$76	\$84	SOX 404
Paparozzi Total						88.0		\$6,688	
					Grand Total	189.0		\$17,372	



INVOICE NUMBER: US0123046936

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Italy for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 3,195	\$ 3,195
	\$ 3,195	\$ 3,195

*Total Due*

**\$3,195.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

**CLIENT COPY**



**Ernst & Young - Italy  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$1,745
Out of Town Travel - Meals	\$500
Out of Town Travel - Transportation	\$950
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$3,195</b>

Ernst & Young - Italy																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount EURO	Expense Amount USD	Activity Code
Paparozzi	Mario	MP	Staff	11/21/05	Out of Town Travel - Meals	Dinner in Livorno (Italy) during at "Bella Napoli"	€ 28.00	\$36	SOX 404
Paparozzi	Mario	MP	Staff	11/22/05	Out of Town Travel - Meals	Dinner in Livorno (Italy) during at "Autogrill"	€ 35.10	\$46	SOX 404
					Out of Town Travel - Meals Total		€ 384.50	\$500	
Gentile	Giulio	GGF	Staff	11/14/2005	Out of Town Travel - Transportation	Train from Milan to Livorno	€ 34.40	\$45	SOX 404
Gentile	Giulio	GGF	Staff	11/14/2005	Out of Town Travel - Transportation	Taxi from Station to Livorno Site	€ 10.00	\$13	SOX 404
Gentile	Giulio	GGF	Staff	11/20/2005	Out of Town Travel - Transportation	Train from Milan to Livorno	€ 22.36	\$29	SOX 404
Gentile	Giulio	GGF	Staff	11/20/2005	Out of Town Travel - Transportation	Taxi for Milan Station	€ 13.70	\$18	SOX 404
Gentile	Giulio	GGF	Staff	11/20/2005	Out of Town Travel - Transportation	Taxi from Station to Hotel	€ 7.00	\$9	SOX 404
Paparozzi	Mario	MP	Staff	11/13/05	Out of Town Travel - Transportation	Mileage, highways and gas to reach Livorno plant (Italy) for SOX 404.	€ 149.60	\$194	SOX 404
Paparozzi	Mario	MP	Staff	11/14/05	Out of Town Travel - Transportation	Mileage and gas to reach Livorno plant (Italy) for audit.	€ 2.40	\$3	SOX 404
Paparozzi	Mario	MP	Staff	11/16/05	Out of Town Travel - Transportation	Mileage and gas to reach Livorno plant (Italy) for audit.	€ 6.40	\$8	SOX 404
Paparozzi	Mario	MP	Staff	11/17/05	Out of Town Travel - Transportation	Mileage and gas to reach Livorno plant (Italy) for audit.	€ 4.00	\$5	SOX 404
Paparozzi	Mario	MP	Staff	11/18/05	Out of Town Travel - Transportation	Mileage, highways and gas to reach Livorno plant (Italy) for audit and go back home.	€ 157.60	\$205	SOX 404
Paparozzi	Mario	MP	Staff	11/20/05	Out of Town Travel - Transportation	Mileage, highways and gas to reach Livorno plant (Italy) for audit.	€ 157.60	\$205	SOX 404
Paparozzi	Mario	MP	Staff	11/21/05	Out of Town Travel - Transportation	Mileage and gas to reach Livorno plant (Italy) for audit.	€ 4.00	\$5	SOX 404
Paparozzi	Mario	MP	Staff	11/22/05	Out of Town Travel - Transportation	Mileage and gas to reach Livorno plant (Italy) for audit.	€ 4.00	\$5	SOX 404
Paparozzi	Mario	MP	Staff	11/23/05	Out of Town Travel - Transportation	Mileage, highways and gas to reach Livorno plant (Italy) for audit and go back home.	€ 157.60	\$205	SOX 404
					Out of Town Travel - Transportation Total		€ 730.66	\$950	
					Grand Total		€ 2,457.67	\$3,195	



INVOICE NUMBER: US0123046414

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Japan for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Manager	EYM1	11.0	\$ 260	\$ 2,860		\$ 2,860
Senior	EYS	65.0	\$ 179	\$ 11,635		\$ 11,635
Staff	EYST	75.5	\$ 108	\$ 8,154		\$ 8,154
		151.5		\$ 22,649	\$	\$ 22,649

*Total Due*

**\$22,649.00**

Total Fees Requested: \$22,649  
80% of Total Due: \$18,119

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY  
Due Upon Receipt

CLIENT COPY

05-44481-rdd Doc 3018-8 Filed 03/30/06 Entered 03/30/06 12:24:15 Exhibit - E  
part 5 of 7 Pg 85 of 102

[illegible]

Ernst & Young - Japan															
Delphi Corporation															
Summary of 2005 Time by Professional															
For the period: November 1, 2005 through December 2, 2005															
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees	Activity Code						
Naganawa	Yumiko	YN	Staff	11/07/05	Fieldwork - Revenue - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa	Yumiko	YN	Staff	11/07/05	Fieldwork - Revenue - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa	Yumiko	YN	Staff	11/08/05	Fieldwork - Revenue - Preparation of the template	3.3	\$108	\$356	SOX 404						
Naganawa	Yumiko	YN	Staff	11/08/05	Fieldwork - Expenditure - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa	Yumiko	YN	Staff	11/09/05	Fieldwork - Inventory - Preparation of the template	3.1	\$108	\$335	SOX 404						
Naganawa	Yumiko	YN	Staff	11/09/05	Fieldwork - Inventory - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa	Yumiko	YN	Staff	11/10/05	Fieldwork - Fixed Assets - Preparation of the template	3.1	\$108	\$335	SOX 404						
Naganawa	Yumiko	YN	Staff	11/10/05	Fieldwork - Inventory - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa	Yumiko	YN	Staff	11/11/05	Fieldwork - Financial Reporting - Preparation of the template	3.1	\$108	\$335	SOX 404						
Naganawa	Yumiko	YN	Staff	11/11/05	Fieldwork - Financial Reporting - Preparation of the template	3.9	\$108	\$421	SOX 404						
Naganawa Total						36.0		\$3,888							
Nishimura	Kanae	KN	Senior	11/01/05	Fieldwork - Revenue - Preparation of the template	1.2	\$179	\$215	SOX 404						
Nishimura	Kanae	KN	Senior	11/01/05	Fieldwork - Revenue - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/01/05	Fieldwork - Revenue - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/02/05	Fieldwork - Revenue - Preparation of the template	1.1	\$179	\$197	SOX 404						
Nishimura	Kanae	KN	Senior	11/02/05	Fieldwork - Revenue - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/02/05	Fieldwork - Revenue - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/04/05	Preparation of interim reports	2.1	\$179	\$376	SOX 404						
Nishimura	Kanae	KN	Senior	11/04/05	Fieldwork - Financial Reporting - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/04/05	Fieldwork - Financial Reporting - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/07/05	Fieldwork - Financial Reporting - Preparation of the template	3.1	\$179	\$555	SOX 404						
Nishimura	Kanae	KN	Senior	11/07/05	Fieldwork - Financial Reporting - Preparation of the template	3.8	\$179	\$680	SOX 404						
Nishimura	Kanae	KN	Senior	11/08/05	Fieldwork - Financial Reporting - Preparation of the template	3.4	\$179	\$609	SOX 404						
Nishimura	Kanae	KN	Senior	11/08/05	Fieldwork - Financial Reporting - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/09/05	Fieldwork - Fixed Assets - Preparation of the template	3.1	\$179	\$555	SOX 404						
Nishimura	Kanae	KN	Senior	11/09/05	Fieldwork - Financial Reporting - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/10/05	Fieldwork - Fixed Assets - Preparation of the template	3.4	\$179	\$609	SOX 404						
Nishimura	Kanae	KN	Senior	11/10/05	Fieldwork - Fixed Assets - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/11/05	Fieldwork - Fixed Assets - Preparation of the template	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	11/11/05	Preparation of reports	3.9	\$179	\$698	SOX 404						
Nishimura	Kanae	KN	Senior	12/02/05	Preparation of reports	0.9	\$179	\$161	SOX 404						
Nishimura Total						65.0		\$11,635							
Ogasawara	Kaoruko	KO	Manager	11/02/05	Internal status discussion with EY Japan team members	1.6	\$260	\$416	SOX 404						
Ogasawara	Kaoruko	KO	Manager	11/09/05	Global Conference call with all teams to discuss overall project status	1.1	\$260	\$286	SOX 404						
Ogasawara	Kaoruko	KO	Manager	11/10/05	Internal status discussion with EY Japan team members	1.9	\$260	\$494	SOX 404						
Ogasawara	Kaoruko	KO	Manager	11/11/05	Internal status discussion with EY Japan team members	3.9	\$260	\$1,014	SOX 404						
Ogasawara	Kaoruko	KO	Manager	11/29/05	Internal status discussion with EY Japan team members	0.6	\$260	\$156	SOX 404						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees	Activity Code
Ogasawara	Kaoruko	KO	Manager	11/30/05	Accumulation and preparation of detail for bankruptcy billing procedures.	1.9	\$260	\$494	SOX 404
Ogasawara Total						11.0		\$2,860	
Ueguri	Yutaro	YU	Staff	11/07/05	Fieldwork - Expenditure - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/07/05	Fieldwork - Expenditure - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/08/05	Fieldwork - Inventory - Preparation of the template	2.6	\$108	\$281	SOX 404
Ueguri	Yutaro	YU	Staff	11/08/05	Fieldwork - Expenditure - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/08/05	Fieldwork - Inventory - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/09/05	Fieldwork - Inventory - Preparation of the template	3.4	\$108	\$367	SOX 404
Ueguri	Yutaro	YU	Staff	11/09/05	Fieldwork - Inventory - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/10/05	Fieldwork - Inventory - Preparation of the template	3.1	\$108	\$335	SOX 404
Ueguri	Yutaro	YU	Staff	11/10/05	Fieldwork - Inventory - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri	Yutaro	YU	Staff	11/11/05	Fieldwork - Fixed Assets - Preparation of the template	3.1	\$108	\$335	SOX 404
Ueguri	Yutaro	YU	Staff	11/11/05	Fieldwork - Fixed Assets - Preparation of the template	3.9	\$108	\$421	SOX 404
Ueguri Total						39.5		\$4,266	
					Grand Total	151.5		\$22,649	



INVOICE NUMBER: US0123046937

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Japan for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 2,391	\$ 2,391
	\$ 2,391	\$ 2,391

*Total Due*

**\$2,391.00**

P.O. DWB00706

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**Ernst & Young - Japan**

**Delphi Corporation**

**Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$1,302
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$1,033
Telecommunication	\$0
Currier, Freight & Postage	\$57
Miscellaneous	\$0
<b>Total</b>	<b>\$2,391</b>

Ernst & Young - Japan							
Delphi Corporation							
Summary of 2005 Expense by Category							
For the period: November 1, 2005 through December 2, 2005							

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (JPY)	Expense Amount (USD)	Activity Code
Ueguri	Yutaro	YU	Staff	11/10/05	Out of Town - Transportation	Taxi between the client and the hotel	660	\$6	SOX 404
Ueguri	Yutaro	YU	Staff	11/11/05	Out of Town - Transportation	Express train from Osaka to Tokyo	13,950	\$126	SOX 404
Nishimura	Kanae	KN	Senior	11/01/05	Out of Town - Transportation	Taxi between the client and the hotel	550	\$5	SOX 404
Nishimura	Kanae	KN	Senior	11/01/05	Out of Town - Transportation	Taxi between the client and the hotel	640	\$6	SOX 404
Nishimura	Kanae	KN	Senior	11/02/05	Out of Town - Transportation	Taxi between the client and the hotel	550	\$5	SOX 404
Nishimura	Kanae	KN	Senior	11/02/05	Out of Town - Transportation	Taxi between the client and the hotel	660	\$6	SOX 404
Nishimura	Kanae	KN	Senior	11/04/05	Out of Town - Transportation	Taxi between the client and the hotel	570	\$5	SOX 404
Nishimura	Kanae	KN	Senior	11/04/05	Out of Town - Transportation	Taxi between the station and the client	1,050	\$9	SOX 404
Nishimura	Kanae	KN	Senior	11/04/05	Out of Town - Transportation	Express train from Tokyo to Osaka for audit	14,050	\$126	SOX 404
Nishimura	Kanae	KN	Senior	11/07/05	Out of Town - Transportation	Express train from Tokyo to Osaka for audit	13,950	\$126	SOX 404
Nishimura	Kanae	KN	Senior	11/07/05	Out of Town - Transportation	Taxi between the station and the client	1,600	\$14	SOX 404
Nishimura	Kanae	KN	Senior	11/11/05	Out of Town - Transportation	Express train from Osaka to Tokyo	13,950	\$126	SOX 404
TOTAL							114,800	\$1,033	
Naganawa	Yumiko	YN	Staff	11/09/05	Out of Town - Lodging	Hotel while in Osaka for audit (11/7 - 11/8).	18,262	\$164	SOX 404
Naganawa	Yumiko	YN	Staff	11/11/05	Out of Town - Lodging	Hotel while in Osaka for audit (11/9 - 11/10).	17,600	\$158	SOX 404
Ueguri	Yutaro	YU	Staff	11/11/05	Out of Town - Lodging	Hotel while in Osaka for audit (11/7 - 11/10).	33,600	\$302	SOX 404
Nishimura	Kanae	KN	Senior	11/04/05	Out of Town - Lodging	Hotel while in Osaka for audit (10/31 - 11/3).	37,575	\$338	SOX 404
Nishimura	Kanae	KN	Senior	11/11/05	Out of Town - Lodging	Hotel while in Osaka for audit (11/7 - 11/10).	37,575	\$338	SOX 404
Out of Town - Lodging TOTAL							144,612	\$1,302	
Grand Total							265,722	\$2,391	



INVOICE NUMBER: US0123046416

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Korea for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

		Invoiced Rates				
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Senior	EYSKR	33.0	\$ 120	\$ 3,960		\$ 3,960
Staff	EYSTKR	33.0	\$ 80	\$ 2,640		\$ 2,640
		66.0		\$ 6,600	\$ -	\$ 6,600

*Total Due*

**\$6,600.00**

Total Fees Requested: \$6,600

80% of Total Due: \$5,280

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[illegible]



INVOICE NUMBER: US0123046938

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Korea for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 1,056	\$ 1,056
	\$ 1,056	\$ 1,056

**Total Due**

**\$1,056.00**

P.O. DWB00706

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**Ernst & Young - Korea  
Delphi Corporation  
Expense Summary**

**For the Period November 1, 2005 through December 2, 2005**

<b>Expense Category</b>	<b>Total Expenses</b>
Out of Town Travel - Lodging	\$641
Out of Town Travel - Meals	\$90
Out of Town Travel - Transportation	\$324
Telecommunication	\$0
Miscellaneous	\$0
<b>Total</b>	<b>\$1,056</b>

<b>Ernst &amp; Young - Korea</b>								
<b>Delphi Corporation</b>								
<b>Summary of 2005 Expenses by Category</b>								
<b>For the period: November 1, 2005 through December 2, 2005</b>								
<b>Last Name</b>	<b>First Name</b>	<b>Initials</b>	<b>Title</b>	<b>Date of Service</b>	<b>Expense Category Description</b>	<b>Expense Amount (KRW)</b>	<b>Exchange Rate 0.001 KRW/US\$</b>	<b>Activity Code</b>
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Lodging	281,018	\$281.02	SOX 404
Kim	Sang Yong	SY	Senior	11/10/05	Out of Town - Lodging	360,000	\$360.00	SOX 404
					<b>Total</b>	641,018	\$641.02	
Kim	Eun Kyong	EK	Staff	11/07/05	Out of Town - Meals	19,096	\$19.10	SOX 404
Kim	Sang Yong	SY	Senior	11/07/05	Out of Town - Meals	9,430	\$9.43	SOX 404
Kim	Eun Kyong	EK	Staff	11/08/05	Out of Town - Meals	13,024	\$13.02	SOX 404
Kim	Eun Kyong	EK	Staff	11/08/05	Out of Town - Meals	5,200	\$5.20	SOX 404
Kim	Sang Yong	SY	Senior	11/08/05	Out of Town - Meals	9,650	\$9.65	SOX 404
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Meals	24,000	\$24.00	SOX 404
Kim	Sang Yong	SY	Senior	11/09/05	Out of Town - Meals	9,980	\$9.98	SOX 404
					<b>Total</b>	90,380	\$90.38	
Kim	Eun Kyong	EK	Staff	11/07/05	Out of Town - Transportation	134,630	\$135	SOX 404
Kim	Eun Kyong	EK	Staff	11/07/05	Out of Town - Transportation	6,700	\$7	SOX 404
Kim	Eun Kyong	EK	Staff	11/07/05	Out of Town - Transportation	7,500	\$8	SOX 404
Kim	Eun Kyong	EK	Staff	11/07/05	Out of Town - Transportation	5,500	\$6	SOX 404
Kim	Sang Yong	SY	Senior	11/07/05	Out of Town - Transportation	70,000	\$70	SOX 404
Kim	Sang Yong	SY	Senior	11/07/05	Out of Town - Transportation	9,600	\$10	SOX 404
Kim	Eun Kyong	EK	Staff	11/08/05	Out of Town - Transportation	1,500	\$2	SOX 404
Kim	Sang Yong	SY	Senior	11/08/05	Out of Town - Transportation	13,750	\$14	SOX 404
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Transportation	1,500	\$2	SOX 404
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Transportation	5,500	\$6	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (KRW)	Expense Amount	Activity Code
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Transportation	TB 417 - Transportation (Airport Bus)	2,500	\$3	SOX 404
Kim	Eun Kyong	EK	Staff	11/09/05	Out of Town - Transportation	TB 417 - Transportation (Taxi)	3,500	\$4	SOX 404
Kim	Sang Yong	SY	Senior	11/09/05	Out of Town - Transportation	TB 472 - Mileage (Hotel-Plant-Hotel)	13,750	\$14	SOX 404
Kim	Sang Yong	SY	Senior	11/10/05	Out of Town - Transportation	TB 472 - Mileage (Munnak-Seoul)	43,750	\$44	SOX 404
Kim	Sang Yong	SY	Senior	11/10/05	Out of Town - Transportation	TB 472 - Toll	4,500	\$5	SOX 404
					Out of Town - Transportation Total		324,180	\$324	
					Grand Total		1,055,578	\$1,056	



INVOICE NUMBER: US0123046419

December 2, 2005

Delphi Corporation  
Ms. Jennifer Williams  
5725 Delphi Drive  
Troy, MI 48098-2815

**PLEASE REMIT TO:**

Ernst & Young  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Mexico for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Partner	EYP1	8.0	\$ 330	\$ 2,640		\$ 2,640
Manager	EYM1	79.0	\$ 260	\$ 20,540		\$ 20,540
Senior	EYSMX	95.0	\$ 100	\$ 9,500		\$ 9,500
Staff	EYSTMX	229.0	\$ 70	\$ 16,030		\$ 16,030
		411.0		\$ 48,710	\$	\$ 48,710

**Total Due**

**\$48,710.00**

Total Fees Requested: \$48,710  
80% of Total Due: \$38,968

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